

Nebraska Software Developer's Test Package

For Individual Income Tax

TAX YEAR 2008 PUBLICATION 1436N

November, 2008

Be sure to visit our Web site for up-to-date information about the Nebraska E-file program. You can download additional copies of this booklet, as well as other forms, files and publications that will assist you in your business.

Visit us at http://www.revenue.ne.gov and click on the link to Information for Tax Professionals for more information.

SECTION 1: TESTING OVERVIEW

INTRODUCTION

The Nebraska Department of Revenue invites software developers to participate with the State of Nebraska in the tax year 2008 Federal/State Electronic Filing program. The Department wants to thank all developers currently supporting Nebraska electronic filing, and welcome all new developers who are adding Nebraska to the state income tax systems supported by their software. Upon completion of testing and approval, the Department will assist in marketing efforts by providing information about approved software in our publications, on our web page, and in other advertising to Electronic Return Originators and to the public.

Visit our Web site for up-to-date information about the Nebraska E-file program. You can download booklets, forms, files and publications that will assist you in your development. Visit us at http://www.revenue.ne.gov/ to access this information.

Be sure to carefully review Nebraska Publication 1346N, Information for Software Developers, Tax Year 2008, for complete file specifications. Please pay special attention to the "What's New" section of this document on changes for this year.

FORMS, SCHEDULES, AND LINES SUPPORTED

Remember that we allow tax preparers the option of e-filing returns even when certain lines on the form need paper documentation. If these returns are e-filed, the documents needed to be mailed in to the Department before the return will be processed include:

Form 1099-MISC (needed only if it shows Nebraska withholding)

Form 1310N Nebraska Refund for Deceased Taxpayers with proof of death documentation

Form CDN Nebraska Community Development Assistance Act Credit Computation

Form 1099NTC

Form 3800N Nebraska Employment and Investment Credit Computation

Statement for Nebraska Charitable Endowment Credit

Form NFC Statement of Nebraska Financial Institution Tax Credit

Form 14N Statement of Nebraska Income Tax Withheld For Nonresidents

Certificate for Beginning Farmer Credit

Form 4797N Special Capital Gains Election and Computation

NOTE: Forms 1310N, CDN, 3800N, and 4797N will be available as fill-in PDFs on the Department's Web site. Forms 1099 need to be mailed only if they have Nebraska withholding.

The forms and documents listed above must be mailed to the Nebraska Department of Revenue using Form 8453N as a cover sheet. Form 8453N will contain checkboxes to identify which forms are attached, similar to the federal Form 8453. If a return requires the above forms or documents to be mailed:

- 1. Complete the taxpayer SSN, Name and Address: Enter the Social Security Number(s), name(s), and address information as they appear in the electronic Forms 1040N or 1040NS. The Nebraska Department of Revenue official mailing label is not required.
- 2. Complete the IRS DCN (Declaration Control Number): Enter the federal Declaration Control Number in the appropriate boxes at the top left-hand portion of Form 8453N.

3. Attach required forms and documents to Form 8453N, check their corresponding box(es), and attach all state copies of Forms W-2, W-2G, 1099-MISC and 1099R (showing Nebraska withholding). Mail Form 8453N with attachments to:

Nebraska Department of Revenue P.O. Box 98911 Lincoln, NE 68509-8911

If not required to mail in the additional documents listed above, EROs must retain the original withholding documents and other required attachments unless they are exempted based on these conditions:

- 1. The 8453N is prepared at a military base, VITA or TCE site; or
- 2. The 8453N is for an ERO filing his or her own return.

If either of the two conditions above is true, the ERO has the option of either retaining these withholding documents, or mailing the 8453N to the Nebraska Department of Revenue with documents attached to it. Note that if the site is a for-profit business also submitting returns for the general public, the three-year retention rule remains in force.

WHO MUST TEST

Nebraska requires all software developers, who create and market software for preparation and electronic filing of Nebraska income tax returns, to test their software with the Department. These test scenarios are used for both professional, preparer software and home filing software.

WHEN TO TEST

The primary testing period will begin with the start of federal testing and conclude with the start of live transmissions, which is January 16, 2009. Testing before or after primary testing period is allowed, but must be scheduled with the Department. If the Nebraska test package is ready prior to the federal test package, the Department will allow testing prior to completion of federal testing, however will not officially approve software until federal approval is obtained. Any changes to developer software after state approval require re-testing with the Department.

HOW TO BEGIN

Initiation of Nebraska testing begins by completing the Software Developer Information sheet and can be either e-mailed or faxed to the Department. Instructions for faxing and e-mailing are on the bottom of the form. A separate information sheet should be completed for each product and a separate Software License Number will be issued accordingly. Complete the Product Support Information portion of this document with regard to the particular product to which the Software License Number will be assigned.

The Software Developer Information Sheet is available at: http://www.revenue.ne.gov/electron/develop.htm.

WHAT IS TESTED

The Nebraska Test Package contains ten test return scenarios. This year, <u>none</u> of the state tests are part of the federal test scenarios and federal returns were prepared specifically to test Nebraska return conditions.

Software developers who support State-Only filing are required to submit all returns as piggyback returns with the exception of scenario number 2. Test number 2 should be prepared as a State-

Only return and should contain 'SO' in Generic Record Sequence Number 0019. Software developers who do not support State-Only filing must transmit all 10 returns as piggyback returns.

Each scenario includes information needed to prepare the appropriate state and federal forms and schedules used to complete the test. You must correctly prepare and compute the state and federal returns before transmitting to the IRS. Test records must be transmitted to the IRS Service Center and state test records will then be retrieved by the Department for examination. When testing is conducted, the Generic record received will be compared to expected results. All detected errors will be noted and the results of the comparison will either be faxed or e-mailed to the contact person listed on the Software Developer Information Sheet. The Department intends to provide test results to developers within one working day of retrieval of test files from the IRS Service Center. Once all Generic records have passed testing the unformatted records will be given a visual comparison. The following rules and procedures apply for testing with Nebraska:

- Developers will be assigned their production Software License Number upon notification to the Department that they wish to begin testing. Test returns must carry Software License Number in Generic record Sequence Number 0300.
- All ten of the scenarios must be submitted in one transmission before approval will be given.
 Transmit the returns in consecutive ascending order by Primary SSN.
- If your firm plans to write software for the 1040N (long) form only, and not the 1040NS (short) form, or, if you later decide to include the short form, contact the testing coordinator to make arrangements.
- Online software will use the same ten test scenarios as practitioner software. If the software
 developer markets both practitioner and online software, they must both be tested separately
 unless otherwise agreed to by the Department. Online returns must carry an 'O' in Generic
 record Sequence Number 0049. (PINs are not required for Online returns).
- Be sure to use your IRS-assigned test ETIN and test EFIN in the appropriate locations within the Nebraska generic record.
- If there are filing options that you do not support, you are still required to complete the returns to
 the best of your ability. Unsupported options will show as errors on your test results and these
 can be reviewed with the Department's Testing Coordinator when all other errors have been
 eliminated.
- Prior to approval, all test returns must be transmitted in a single transmission with no errors. You
 may transmit as many tests as needed until you receive an error free test response from the
 Department's Testing Coordinator.
- When you receive this response, the Department will mail you a Nebraska Software Approval Agreement. Complete this document, sign the agreement, and return it in the envelope provided.
- Receipt of this agreement is your notification of acceptance; however, returns generated by your software will not be accepted until we receive your signed copy of this agreement.

NEBRASKA PUBLICATIONS

The following Nebraska forms, files and publications are either currently available, or will soon be available for download from the developer page on our Web site. The URL for this page is http://www.revenue.state.ne.us/electron/develop.htm.

2008 File Specifications (Publication 1346N)

2008 Nebraska Reject Code Listing

2008 Miscellaneous Tables

2008 Standard Deduction Worksheet

2008 Nebraska Public High School District Code Table

2008 Nebraska Tax Table

2008 Nebraska Test Package (Publication 1436N) - this document

Form 8453N (Nebraska transmittal document)

Form 1040N-V (Nebraska payment voucher)

You can also obtain our Nebraska ERO Handbook (Publication 1345N) on the preparer's page at http://www.revenue.ne.gov/electron/preparer.htm.

YOUR RESPONSIBILITIES

Since every conceivable condition cannot be covered in test scenarios, developers should test all conditions and all fields prior to release of software.

Consistent, serious errors in Nebraska electronic returns will first be reported to developers by telephone. If these errors are not corrected, the developer will then be notified by certified mail. If these errors are still not corrected, the Department will no longer process returns generated by that developer's software. Acceptance of returns generated by software can be suspended by the Department under certain circumstances while corrections to software are being made, regardless if the software had been previously approved.

SECTION 2: NEBRASKA CONTACT PERSONNEL

ELECTRONIC FILING COORDINATOR(402) 471-56 General Contact State Record Layouts & Software Guidelines	19
ELECTRONIC FILING COORDINATOR(402) 471-57 Testing Coordination Software Developer Approval	85
TAXPAYER ASSISTANCE HELP LINE (in NE and IA)	
NEBRASKA INTERNET WEB SITE	

http://www.revenue.ne.gov

Nebraska Department of Revenue Electronic Filing Coordinator P.O. Box 94818 Lincoln, NE 68509-4818

DIRECT WRITTEN CORRESPONDENCE TO:

SECTION 3: ELECTRONIC FILING CALENDAR

For Tax Period January 1, 2008 through December 31, 2008

Begin Software Developer and Transmitter Testing(Same as IRS or ASAP)
NOTE: Nebraska software developers must first complete Internal Revenue Service testing before <u>final</u> approval with the state. Transmitters must be accepted by the Internal Revenue Service prior to sending data. Electronic Return Originators (EROs) are not required to perform state acceptance testing.
Begin Transmitting Returns to IRS/Nebraska Dept. of Revenue January 16, 2009
Last Date for Timely Filed Returns(determined by IRS)
Last Retransmission of Rejected Timely Filed Returns(determined by IRS)
Begin mailing Balance Due Notices
Last Date for Extended Filed Returns October 15, 2009
Last Retransmission of Rejected Extended Filed Returns (determined by IRS)

SECTION 4: TEST SCENARIOS

NEBRASKA TEST #1

FORMS INCLUDED: FORM 1040EZ, FEDERAL STANDARD DEDUCTION WORKSHEET, FORM W-2 (1), FORM 1040NS

Name: **TEST N ERTIA**

Social Security Number: 400-00-6201 Taxpayer Date of Birth: 09/05/1989 Return Prepared by: TAXPAYER

FORM 1040EZ:

First Name, Initial and Last Name: TEST N ERTIA

Social Security Number: 400-00-6201 Home Address: 98 N MOTION DR

City, State, and Zip: SCOTTSBLUFF NE 69361

Do you want \$3.00 to go to the Presidential Campaign Fund: **NO**

Filing Status: **SINGLE**Line 1 (Total wages): **4900**Line 2 (Taxable Interest): **900**

Line 4 (Adjusted Gross Income):5800

Line 5 Can someone else claim you on their return: YES (You X)

(Deduction/Exemption Amount): 5200

Line 6 (Taxable income): 600

Line 7 (Federal Income tax withheld): 221

Line 8a (Earned Income Credit): **0**Line 10 (Total payments): **221**

Line 11 (Tax):60

Line 12a (Refund): 161

Line 12b (Routing Transit number): 104000016

Line 12c (Type of account): **(X) SAVINGS**Line 12d (Account number): **123581321**

Taxpayers Occupation: **COOK**Third Party Designee: **NO**

Daytime Phone Number: 308-632-1205

FEDERAL STANDARD DEDUCTION WORKSHEET:

Line A (Amount from line 1 1040EZ): 4900

(Add \$300 to earned income): **5200**

Line B (Minimum Standard Deduction): 900

Line C (Enter larger of A and B): 5200

Line D (Maximum Standard Deduction): 5450

Line E (Smaller of C and D): **5200** Line F (Exemption amount): **0** Line G (Add lines E and F): 5200

FORM W-2 #1:

- a. Employee's Social Security Number: 400-00-6201
- b. Employer's identification number (EIN): 11-6321571
- c. Employer's name, address, and Zip Code:

LOAFERS SHOE SHOP 17A LOAFERS LN SCOTTSBLUFF NE 69361

- e. Employee's name (first, m.i., last): TEST N ERTIA
- f. Employee's address and Zip code: 98 N MOTION DR

SCOTTSBLUFF NE 69361

- Box 1 (Wages, tips, etc.): 4900.00
- Box 2 (Federal Income tax withheld): 221.00
- Box 3 (Social Security wages): 4900.00
- Box 4 (Social Security tax withheld): 303.80
- Box 5 (Medicare wages and tips): 4900.00
- Box 6 (Medicare tax withheld):**71.05**
- Box 15 (State and State ID Number): **NE 112176**
- Box 16 (State Wages): 4900.00
- Box 17 (State Income tax withheld): 74.00

FORM 1040NS:

First Name, M.I., Last Name: **TEST N ERTIA**Current Home Address: **98 N MOTION DR**

City, Town or Post Office: SCOTTSBLUFF NE 69361

High School District Code: 7979032

Your Social Security Number: 400-00-6201

Line 1 (Filing Status): SINGLE

- Line 2 (Can someone else claim you on their return?): YES X (1) YOU X
- Line 3 (Federal adjusted gross income from Line 4): 5800
- Line 4 (Answered 'Yes' to Line 2 (from worksheet)): 5200
- Line 5 (Number of personal exemptions): 0
- Line 6 (Nebraska tax table income):600
- Line 7 (Nebraska income tax):15
- Line 8 (Nebraska personal exemption credit): 0
- Line 9 (TAX): **15**
- Line 10 (Nebraska income tax withheld): 74
- Line 12 (Sum of lines 10 and 11): 74
- Line 14 (Amount OVERPAID): 59
- Line 15 (Wildlife Conservation Fund donation): 3
- Line 16 (Nebraska campaign finance): 1
- Line 17 (Amount of line 14 to be REFUNDED):55
- Line 18a (Routing Number): 104000058
- Line 18b (Type of Account): 1 (Checking)
- Line 18c (Account Number): 345589144

NEBRASKA TEST #2

FORMS INCLUDED: FORM 1040A, FORM W-2 (2), FORM 1040N, SCHEDULE I,

SCHEDULE III

Name: TEST E O'GRAHAM

Social Security Number: 400-00-6202 Taxpayer Date of Birth: 04/15/1989 Return Prepared by: TAXPAYER

Note: This test return should be prepared as a state only filing.

FORM 1040A:

First Name, Initial and Last Name: TEST E O'GRAHAM

Social Security Number: 400-00-6202 Home Address: 17 CRACKER ST APT 5 City, State, and Zip: ARAPAHOE, NE 68922

Do you want \$3.00 to go to the Presidential Campaign Fund: NO

Filing Status: **SINGLE** Line 6a (Yourself) **X**

Number of boxes on 6a and 6b: 1
Total number of exemptions 6d: 1
Line 7 (Total wages): 38500
Line 8a (Taxable Interest): 1450
Line 8b (Tax exempt interest): 2400
Line 15 (Total Income): 39950

Line 17 (IRA deduction): **2000** Line 20 (Total adjustments): **2000**

Line 21 (Adjusted Gross Income): 37950 Line 22 (Amount from line 19): 37950

Line 24 (Standard deduction): **5450**

Line 25 (Subtract line 24 from line 22): **32500** Line 26 (Multiply \$3500 by total exemptions): **3500**

Line 27 (Taxable Income): 29000

Line 28 (Tax): **3949** Line 34 (Total credits): **0**

Line 35 (Subtract line 34 from line 28): 3949

Line 37 (Total Tax): 3949

Line 38 (Federal Income Tax Withheld): **4290**

Line 43 (Total Payments): **4290** Line 44 (Amount you overpaid): **341** Line 45a (Amount to be refunded) **341**

Taxpayers Occupation: **GROCER**

Third Party Designee: NO

Daytime phone number: 308-272-2537

FORM W-2 #1:

- a. Employee's social security number: 400-00-6202
- b. Employer's identification number: 22-2244661
- c. Employer's name, address, and Zip Code:

SAFEWAY CORPORATION 417 MARKET ST SAN FRANCISCO CA 94117

- e. Employee's name (first, m.i., last): TEST E O'GRAHAM
- f. Employee's address and Zip code: 17 CRACKER ST APT 5
 ARAPAHOE NE 68922
- Box 1 (Wages, tips, etc.): 25007.00
- Box 2 (Federal Income tax withheld): 2746.00
- Box 3 (Social Security wages): 25007.00
- Box 4 (Social Security tax withheld): 1550.45
- Box 5 (Medicare wages and tips): 25007.00
- Box 6 (Medicare tax withheld): 362.61
- Box 15 (State and State ID Number): NE 7543917
- Box 16 (State Wages): 25007.00
- Box 17 (State Income tax withheld): 786.00

FORM W-2 #2:

- a. Employee's social security number: 400-00-6202
- b. Employer's identification number: **66-4444337**
- c. Employer's name, address, and Zip Code:

KEEBLER MFG 602 ELF DR

ST. PAUL MN 55114

- e. Employee's name (first, m.i., last): TEST E O'GRAHAM
- f. Employee's address and Zip code: 17 CRACKER ST APT 5
 ARAPAHOE NE 68922
- Box 1 (Wages, tips, etc.): **13493.00**
- Box 2 (Federal Income tax withheld): 1544.00
- Box 3 (Social Security wages): 13493.00
- Box 4 (Social Security tax withheld): 836.57
- Box 5 (Medicare wages and tips): **13493.00**
- Box 6 (Medicare tax withheld): 195.65
- Box 15 (State and State ID Number): MN 22446688
- Box 16 (State Wages): 13493.00
- Box 17 (State Income tax withheld): 549.00

FORM 1040N Nebraska Individual Income Tax Return:

First name(s), initial(s), last name: TEST E O'GRAHAM

Home address: 17 CRACKER ST APT 5

City, Town or Post Office: ARAPAHOE NE 68922

Your social security number: 400-00-6202

High School District Code: Leave blank as taxpayer left state before year end.

Line 1 (Federal filing status)(1): **SINGLE**

Line 3 (Type of Return): (2) PART.-YR. RESIDENT FROM 1-1, 2008 TO 8-31, 2008

Line 4 (Federal exemptions): 1

Line 5 (Federal adjusted gross income): 37950

Line 6 (Nebraska standard deduction): **5450**

Line 10 (Greater amount from line 6 or 9): 5450

Line 11 (Nebraska income before adjustments): 32500

Line 12 (Adjustments increasing federal AGI): 400

Line 13 (Adjustments decreasing federal AGI): 3000

Line 14 (Nebraska taxable income): 29900

Line 15 (Nebraska income tax): 818

Line 17 (Total Nebraska tax before exemptions): 818

Line 18 (Amount from Line 17): 818

Line 19 (Personal exemption credit): 0

Line 27 (Total nonrefundable credits): 0

Line 28 (Subtract line 27 from line 18): 818

Line 29 (Nebr. income tax withheld):786

Line 35 (Total of lines 29 through 34): 786

Line 37 (Total tax): 818

Line 38 (TOTAL AMOUNT DUE): 32

FORM 1040N, Nebraska Schedule I:

Part A - Adjustments Increasing Federal AGI

Line 45a (Total interest income . . .exempt from federal tax:

List types and total amount): NE SCHOOL & MINNESOTA GOB 2250

Line 45b (Total interest income . . .exempt from federal tax:

List types and total amount): **NE SCHOOL BOND 2000**

Line 45 (Enter the result of line 45a minus line 45b):250

Line 48 Nebraska College Savings Plan Recapture 150

Line 50Total adjustments increasing income): 400

Part B - Adjustments Decreasing Federal AGI

Line 52a (Interest and dividend income from US government obligations:

List types and total amount): **EE BONDS 3000**

Line 52 (Enter the result of line 52a and 52b): 3000

Line 60 (Total adjustments decreasing income): 3000

FORM 1040N, Nebraska Schedule III:

Line 66 (Income derived from Nebr. sources): 25982

WAGES 25007 TAX INT 975

Line 67 (Adjustments as applied to Nebraska income): **1300**

NE SHARE IRA DEDUCTION 1300

Line 68 (Nebraska adjusted gross income): 24682

Line 69 (Ratio - Nebraska's share of the total income): .6982

24682

37950 + 400 - 3000 = 35350

Line 70 (Tax table income): 29900

Line 71 (Tax from Nebraska Tax Table): **1285** Line 72 (Personal exemption credit): **113**

Line 73 (Difference): 1172

Line 74 (Multiply line 72 by ratio on line 68): 818

NEBRASKA TEST #3

FORMS INCLUDED: FORM 1040, FORM 1099-R, FORM 1040N, NEBRASKA SCHEDULES I AND III, NEBRASKA FORM 2441N, NEBRASKA MINIMUM OR OTHER TAX WORKSHEET, REFUNDABLE CHILD CARE CREDIT WORKSHEET, BONUS DEPRECIATION SUBTRACTION WORKSHEET, ENHANCED SECTION 179 SUBTRACTION WORKSHEET

Phyllis Fast is a non-qualifying EIC child. Test is a divorced head of household. Test is the custodial parent of Phyllis N. Fast. This allows Test Head of Household status. Test has released the dependency deduction to the noncustodial parent. This makes Phyllis a non-qualifying child, and Test is eligible for EIC with no qualifying children. As Phyllis is under 13, more than half her support is given by Test and she resides more than half the year with him, Test is eligible to claim the child care credit on Federal Form 2441. Since the Federal Form 2441 is not required by the Federal Government, Nebraska requires Nebraska Child and Dependent Care Expenses, Form 2441N.

Name: **TEST M FAST**

Social Security Number: 400-00-6203
Taxpayer Date of Birth: 7/6/1981
Return Prepared by: PREPARER

FORM 1040:

First Name, Initial and Last Name: TEST M FAST

Social Security Number: **400-00-6203**Home Address: **123 SPEEDY WAY**

City, State, and Zip: RUSHVILLE NE 69360

Do you want \$3.00 to go to the Presidential Campaign Fund: NO

Filing Status: (4) **HEAD OF HOUSEHOLD**Qualifying person: **PHYLLIS N FAST**

Line 6a (Yourself): X

Number of boxes checked on 6a and 6b: 1 Line 6d (Total number of exemptions claimed): 1

Line 12 (Business income): Line 15a (IRA distribution): Line 15b (Taxable amount): Line 22 (Total income):

Line 27 (One half of self employment tax): 989

Line 32 (IRA deduction): 2000

Line 36 (Lines 23 through 35): 2989

Line 37 (Adjusted gross income): 13008

Line 38 (Amount from line 37): 13008

Line 40 (Itemized or standard deduction): 8000

Line 41 (Subtract line 40 from line 38): 5008

Line 42 (Multiply \$3500 by line 6d): **3500**

Line 43 (Taxable income): 1508

Line 44 (Tax): 151

Line 45 (Alternative Minimum Tax): 0

Line 46 (Add lines 44 and 45): 151

Line 55 (Total credits): 0

Line 56 (Subtract line 55 from line 46): 151

Line 57 (Self-employment tax) 1978

Line 59 (Additional tax on IRA's) 200

THE WORD "NO" IS TYPED IN COLUMN UNDER THE HEADING "OTHER TAXES" NEXT TO LINE 59.

Line 61 (Total tax): 2329

Line 62 (Federal income tax withheld): 200

Line 64a (Earned Income Credit): 2917

Line 71 (Total payments): 3117

Line 72 (Amount you OVERPAID): 788

Line 73a (Amount REFUNDED TO YOU): 788

Third Party Designee: YES

Third Party Designee: GEORGE BRETT

Third Party Phone: 888-123-2255
Third Party PIN number: 38800
Taxpayers Occupation: TEACHER
Daytime Phone Number: 308-327-8370

FORM 1099-R Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, Etc.

PAYER'S NAME: RAPID CITY FINANCIAL INV.

714 W 3RD ST

RAPID CITY, SD 57701

PAYER'S FEDERAL ID: 65-9687321 RECIPIENT'S SSN: 400-00-6203 RECIPIENT'S NAME: TEST M FAST

> 123 SPEEDY WAY RUSHVILLE, NE 69360

Line 1(Gross distribution): **2000.00** Line 2a(Taxable amount): **2000.00**

Line 4 (Federal income tax withheld): 200.00

Line 7 (Distribution code): 1

Line 10 (State income tax withheld): 20.00

Line 11 (Payer's state identification number): 1239876

Line 12 (State distribution): **NE**

FORM 1040N Nebraska Individual Income Tax Return:

First name(s), initial(s), last name: TEST M FAST

Home address: 123 SPEEDY WAY

City, Town or Post Office: RUSHVILLE NE 69360

Your social security number: 400-00-6203

High School District Code: 8181010

Line 1 (Federal filing status): (4) HEAD OF HOUSEHOLD

Line 3 (Type of Return): (2) PARTIAL YEAR RESIDENT (7-1-2008 to 12-31-2008)

Line 4 (Federal exemptions): 1

Line 5 (Federal adjusted gross income): 13008

Line 6 (Nebraska standard deduction): 8000

Line 10 (Greater amount from line 6 or 9): 8000

Line 11 (Nebraska income before adjustments): 5008

Line 13 (Adjustments decreasing federal AGI): 708

Line 14 (Nebraska taxable income): 4300

Line 15 (Nebraska income tax): 0

Line 16: (Nebraska minimum or other tax): 35

Line 17 (Total Nebraska tax before exemptions): 35

Line 18 (Amount from line 17): 35

Line 19 (Personal exemption credit): 0

Line 27 (Total nonrefundable credits): 0

Line 28 (Subtract line 27 from line 18): 35

Line 29 (Nebraska income tax withheld): 20

Line 32 (Nebraska dependent/child care credit): 665

Line 34 (Earned income credit): 185

Line 35 (Total of lines 29 through 34): 870

Line 37 (Total tax): 35

Line 39 (Amount OVERPAID): 835

Line 40 (Amount applied to 2008 estimated tax): 35

Line 43 (Amount you want REFUNDED): 800

Line 44a (Routing Number): 104000058

Line 44b (Type of Account): 1 (CHECKING)

Line 44c (Account Number): 61519231081925601

FORM 1040N, Nebraska Schedule I:

Part B - Adjustments Decreasing Federal AGI

Line 56 (Bonus depreciation subtraction): 413

Line 57 (Enhanced Section 179 subtraction): 295

Line 60 (Total of lines 50 through 59): 708

FORM 1040N, Nebraska Schedule III:

Line 66 (Income derived from Nebr. sources): 8999

Sch C 6998.50, IRA 2000

Line 67 (Adjustments to Nebraska income): 1203

NE portion of Self Employment tax 494.50, Bonus Depreciation Subtraction 413.00, Enhanced Section 179 Subtraction 295.00

Line 68 (Nebraska adjusted gross income): 7796

Line 69 (Ratio - Nebraska's share of the total income): .6338

7796 12300

13008 + 0 - 708 = 12300

Line 70 (Tax table income): 4300

Line 71 (Tax from Nebraska Tax Table): 110

Line 72 (Personal exemption credit): 113

Line 73 (Difference): 0

Line 74 (Multiply line 72 by ratio on line 68): 0

Line 75 (Minimum or other tax): 35

Worksheet total: **59**

Unused personal exemption credit from line 73: 3 Difference between worksheet total and PEC: 56

Line 69 ratio: .6338

Line 76 (Earned income credit for partial year residents): 292

Line 77 (Line 76 times line 68 ratio): 185

FORM 2441N, Nebraska Child and Dependent Care Expenses:

Part I

PROVIDER #1

Line 1a (Care provider's name): LITTLE TYKES

Line 1b (Address) 1617 N 4TH ST

RUSHVILLE, NE 69360

Line 1c (SSN): **47-1316183** Line 1d (Amount paid): **800**

PROVIDER #2

Line 1a (Care provider's name): ANN'S DAYCARE

Line 1b (Address) 5831 SUNRISE RD

RUSHVILLE, NE 69360

Line 1c (SSN): **47-6017032** Line 1d (Amount paid) : **700**

PROVIDER #3

Line 1a (Care provider's name): ABC DAYCARE

Line 1b (Address) 900 Z ST

RUSHVILLE, NE 69360

Line 1c (SSN): **47-6251030** Line 1d (Amount paid): **600**

(ON BOTTOM OF PAGE TWO OF FORM 2441N):

PROVIDER #4

Line 1a (Care provider's name): XYZ LEARNING

Line 1b (Address) 111 A ST

RUSHVILLE, NE 69360

Line 1c (SSN): **47-1104621** Line 1d (Amount paid): **500**

PROVIDER #5

Line 1a (Care provider's name): KID WORLD

Line 1b (Address) 1500 17 AVE

RUSHVILLE, NE 69360

Line 1c (SSN): **47-1003315** Line 1d (Amount paid): **400**

Part II

Line 2a (Qualifying person's name): PHYLLIS FAST

Line 2b (SSN): 400-00-6231

Line 2c (Qualified expenses): 3000

Line 3 (Total of lines 2c): **3000** Line 4 (Earned Income): **13997**

Line 5 (Line 4 total): **13997**

Line 6 (Smallest): 3000

Line 7 (Amount from Form 1040N, line 5): 13008

Line 8 (Decimal Amount): .35 Line 9 (Line 6 times line 8): 1050

REFUNDABLE CHILD CARE CREDIT WORKSHEET:

Line 1 (Federal Form 2441, line 9): 1050

Line 2 (Federal AGI): 13008

Line 3 (Percentage from NE chart): 100

Line 4 (line 1 times line 3): 1050

Line 5 (line 68 ratio from Sch III): .6338

Line 6 (line 4 times line 5): 665

BONUS DEPRECIATION SUBTRACTION WORKSHEET:

Tax Year 2004 (Column B): **1100** Tax Year 2005 (Column B): **965**

Totals (Column B): **2065**Multiply by .20 (Totals): **413**Amount to report on line 55: **413**

NEBRASKA MINIMUM OR OTHER TAX WORKSHEET

Line 3 (Tax on early distributions, line 60 Form 1040): 200

Line 4 (Subtotal): 200

Line 5 (Line 4 times .296): 59

ENHANCED SECTION 179 SUBTRACTION

Tax Year 2004: **875** Tax Year 2005: **600**

Total: **1475**

Multiply by .20 (Total): 295

NEBRASKA TEST #4

FORMS INCLUDED: **FORM 1040A, FORM W-2 (2), FORM 1040A SCHEDULE 2 (CHILD AND DEPENDENT CARE), FORM 8812, FORM 1040N, NEBRASKA SCHEDULE II**

Names: TEST U GRASS and MAY B GRASS

Social Security Numbers: 400-00-6204 and 400-00-6241

Taxpayer Date(s) of Birth: 1/1/1957 and 8/22/1962

Return Prepared by: **PREPARER**

FORM 1040A:

First Name, Initial and Last Name: TEST U GRASS

Social Security Number: 400-00-6204

Spouse's First Name, Initial, and Last Name: MAY B GRASS

Spouse's Social Security Number: 400-00-6241

Home Address: 74131 FESCUE DR

City, State, and Zip: MEADOW GROVE NE 68752

Do you want \$3.00 to go to the Presidential Campaign Fund: **YES** If joint return, Does your spouse want \$3.00 to go to this fund: **NO**

Filing Status: MARRIED FILING JOINTLY

6a Yourself X 6b Spouse X

Number of boxes on 6a and 6b: 2

Line 6c: Dependent #1 Name: GRAY GRASS

Social Security Number: 400-00-6242

Relationship: **SON**

Qualifying Child for the Tax Credit: (X)

Dependent #2 Name: BLUE GRASS

Social Security Number: 400-00-6243

Relationship: **DAUGHTER**

Qualifying Child for the Tax Credit: (X)

Dependent #3 Name: GREEN GRASS

Social Security Number: 400-00-6244

Relationship: SON

Qualifying Child for the Tax Credit: (X)

Line 6c (Number of children who lived with you): 3

Line 6d (Total number of exemptions): 5

Line 7 (Total wages): **30180** Line 8a (Taxable interest): **1470** Line 11b (IRA Distributions): 1500

Line 13 (Unemployment Compensation): 2500

Line 15 (Total Income): **35650** Line 17 (IRA deduction): **1000** Line 20 (Total Adjustments): **1000**

Line 21 (Adjusted Gross Income): **34650** Line 22 (Amount from line 21): **34650**

Line 23a (Spouse is blind): (X)

Line 23a (Number of Boxes checked): 1

Line 23c (deduction includes real estate taxes check box) X

Line 23c(real estate taxes): **1000** Line 24 (Standard deduction): **12950**

Line 25 (Subtract line 24 from line 22): **21700** Line 26 (Multiply \$3500 by box 6d): **17500**

Line 27 (Taxable Income): 4200

Line 28 (Tax):420

Line 29 (Child Care Credit): **420** Line 34 (Total Credits): **420**

Line 35 (Line 34 from line 28): **0**

Line 37 (Total Tax): 0

Line 38 (Federal Income Tax Withheld): **545**

Line 40a (Earned Income Credit): **836** Line 41 (Additional Child Tax Credit): **2720**

Line 43 (Total Payments): **4101** Line 44 (Amount overpaid): **4101**

Line 45a (Amount to be refunded):4101 Line 45b (Routing number): 104000058

Line 45c Type: Savings

Line 45d (Account number): 1417194649

Taxpayers Occupation: TRAINER Spouse's Occupation: DIETICIAN

Third Party Designee: YES

Third party designee: **GEORGE BRETT**Third party phone number: **(888)** 123-2255

Third party PIN number: 38800

FORM W-2 #1:

a. Employee's social security number: 400-00-6241

b. Employer's identification number: 47-1938091

c. Employer's name, address, and Zip Code:

LAST JOB INC 97 WHEATLEY AV TILDEN NE 68781

- e. Employee's name (first, m.i., last): MAY B GRASS
- f. Employee's address and Zip code: **74131 FESCUE DR**

MEADOW GROVE NE 68752

- Box 1 (Wages, tips, etc.): 8540.00
- Box 2 (Federal Income Tax Withheld): 137.00
- Box 3 (Social Security wages): 8540.00
- Box 4 (Social Security tax withheld): 529.48
- Box 5 (Medicare wages and tips): **8540.00**
- Box 6 (Medicare tax withheld): 132.83
- Box 15 (State and State ID Number): **NE 4064109**
- Box 16 (State Wages): **8540.00**
- Box 17 (State Income tax withheld): 171.00

FORM W-2 #2:

- a. Employee's social security number: 400-00-6204
- b. Employer's identification number: **02-5689124**
- c. Employer's name, address, and Zip Code:

SNODGRASS FEED AND SEED 1 PLANTATION BLVD

NORWAY KS 67654

- e. Employee's name (first, m.i., last): TEST U GRASS
- f. Employee's address and Zip code: **74131 FESCUE DR**

MEADOW GROVE NE 68752

- Box 1 (Wages, tips, etc.): 21640.00
- Box 2 (Federal Income Tax Withheld): 408.00
- Box 3 (Social Security wages): 21640.00
- Box 4 (Social Security tax withheld): 1341.68
- Box 5 (Medicare wages and tips): 21640.00
- Box 6 (Medicare tax withheld): 313.78
- Box 15 (State and State ID Number): KS 42 17575
- Box 16 (State Wages): **21640.00**
- Box 17 (State income tax): **433.00**

SCHEDULE 2, CHILD AND DEPENDENT CARE EXPENSES:

Name from FORM 1040: **TEST U & MAY B GRASS**

Primary social security number: 400-00-6204

PARTI

Line 1a (Care provider's name): ANN GRASSMEYER

Line 1b (Address) 1313 MOCKINGBIRD DR

TILDEN, NE 68781

Line 1c (SSN): **47-1326395** Line 1d (Amount paid) : **3600**

PART II

Line 2a (Qualifying person's name): GREEN GRASS

Line 2b (Qualifying person's SSN): 400-00-6244

Line 2c (Qualifying expenses): 3600

Line 3 (Total): 3000

Line 4 (Earned Income): 21640

Line 5 (Spouse's Earned Income): **8540** Line 6 (Smallest of lines 3,4, or 5): **3000** Line 7 (Form 1040A, line 22): **34650**

Line 8 (Decimal amount): .25 Line 9 (Line 6 times line 8): 750

Line 10 (Enter Form 1040A, line 28): 420

Line 11 (Credits): **0**

Line 12 (Subtract line 11 from line 10): **420** Line 13 (Smaller of line 9 or line 13): **420**

FORM 8812, ADDITIONAL TAX CREDIT:

Name TEST U & MAY B GRASS

SSN: 400-00-6204

Part I

Line 1 (Line 1, Child Tax Credit): 3000

Line 2 (Form 1040A, line 33): 0

Line 3 (Line 2 minus line 1): 3000

Line 4a (Total earned income): 30180

Line 5 (Is line 4a more than 12050): (X) Yes

Line 5 (Subtract 11300 from line 4a): **18130**

Line 6 (Do you have three or more qualifying children): (X) Yes

Line 6 (Multiply line 5 by .15): **2720**

Part II

Line 7 (Enter W-2 taxes): 2318

Line 8 (Enter 0): **0**

Line 9 (Add lines 7 and 8): 2318

Line 10 (Enter Form 1040A, line 40a): 836 Line 11 (Subtract line 10 from line 9): 1482 Line 12 (Larger of line 6 or line 11): 2720 Line 13 (Additional child tax credit): 2720

FORM 1040N Nebraska Individual Income Tax Return:

First name(s), initial(s), last name: TEST U AND MAY B GRASS

Home address: 74131 FESCUE DR

City, Town or Post Office: **MEADOW GROVE NE 68752**

Your social security number: **400-00-6204** Spouse's social security number: **400-00-6241**

High School District Code: 5959001

Line 1 (Federal filing status): (2) X MARRIED FILING, JOINTLY

Line 2a (Check if Spouse was blind (4)): (X)

Line 3 (Type of Return): RESIDENT

Line 4 (Federal exemptions): 5

Line 5 (Federal adjusted gross income): 34650

Line 6 (Nebraska standard deduction): 11950

Line 10 (Greater amount from line 6 or 9): 11950

Line 11 (Nebraska income before adjustments): 22700

Line 14 (Nebraska taxable income): 22700

Line 15 (Nebraska income tax): 762

Line 17 (Total Nebraska tax before exemptions): 762

Line 18 (Amount from line 17): 762

Line 19 (Personal exemption credit): 565

Line 20 (Credit Paid to another state): 348

Line 24 (Nebraska dependent/child care credit): 105

Line 27 (Total nonrefundable credit): 1018

Line 28 (Subtract line 27 from line 18): 0

Line 29 (Nebr. income tax withheld): 171

Line 34 (Earned income credit): 84

Line 97 (Qualifying children): 2

Line 98 (Federal credit): 836

Line 35 (Total of lines 29 through 34): 255

Line 37 (Total Tax): 0

Line 39 (Amount you OVERPAID): 255

Line 42 (Nebraska campaign finance contribution): 4

Line 43 (Amount you want REFUNDED): 251

Line 44a (Routing Number): 104000058

Line 44b (Type of Account): 2 (SAVINGS)

Line 44c (Account Number): 1417194649

FORM 1040N, Nebraska Schedule II - Credit for Tax Paid to Another State:

Name of State: KANSAS

Line 61 (Nebraska Income Tax): 762

Line 62 (Adjusted gross income derived from another state): 20640

Line 63 (Calculated Tax Credit): 454

34650 +0-0=20640/34650 X 762

Line 64 (Tax due and paid to another state): 348

Line 65 (Maximum tax credit): 348

NEBRASKA TEST #5

FORMS INCLUDED: FORM 1040, FORM W-2(1), FORM 1040N, FORM 1040N SCHEDULE I

TAXPAYERS ARE MARRIED COLLEGE STUDENTS, EACH IS CLAIMED AS A DEPENDENT ON HIS/HER PARENTS TAX RETURN. TEST E RATT OWNS A SMALL BUSINESS.

Names: TEST E RATT and WHARF B RATT

Social Security Numbers: 400-00-6205 and 400-00-6251

Taxpayer Date(s) of Birth: 6/10/1986 and 4/17/1988

Return Prepared by: PREPARER

FORM 1040:

First Name, Initial and Last Name: **TEST E RATT**

Social Security Number: 400-00-6205

Spouse's First Name, Initial, and Last: WHARF B RATT

Spouse's Social Security Number: 400-00-6251

Home Address: **452 MOUSETRAP CT** City, State, and Zip: **HYANNIS NE 69350**

Do you want \$3 to go to the presidential campaign fund: **NO**

If filing joint, Does Taxpayers spouse want \$3 to go to this fund: NO

Filing Status: **MARRIED FILING JOINTLY**Number of boxes checked on 6a and 6b: **0**Line 6d (Total number of exemptions): **0**

Line 7 (Wages): 10600

Line 8a (Taxable Interest): **300** Line 10 (Taxable refunds): **646**

Line 21 (Other income): Jury duty, 1500

Line 22 (Total income):13046

Line 37 (Adjusted gross income): **13046** Line 38 (Amount from line 34): **13046**

Line 40 (Itemized or standard deduction): 10900

Line 41 (Subtract line 40 from 38): 2146

Line 42 (Total exemptions):**0**Line 43 (Taxable income): **2146**

Line 44 (Tax): **215** Line 46 (Total Tax): **215** Line 55 (Total credits): **0**

Line 56 (Subtract line 56 from line 46): 215

Line 61 (Total tax): 215

Line 62 (Federal income tax withheld): 810

Line 71 (Total payments): 810

Line 72 (Amount you OVERPAID): 595

Line 73a (Amount REFUNDED TO YOU): 595

Taxpayers Occupation: INVENTOR Spouses Occupation: SALES PERSON

Third Party Designee: YES

Third Party Name: **GEORGE BRETT** Third Party Phone: **402-227-2255**

Third Party PIN: 38800

FORM W-2 #1:

a. Employee's social security number: 400-00-6251

b. Employer's identification number: 47-0817852

c. Employer's name, address, and Zip Code:

THE CHEESE WAREHOUSE 16 RIVERSIDE DR HYANNIS NE 69350

e. Employee's name (first, m.i., last): WHARF B RATT

f. Employee's address and Zip code: **452 MOUSETRAP CT HYANNIS NE 69350**

Box 1 (Wages, tips, etc.): 10600.00

Box 2 (Federal Income Tax Withheld): 810.00

Box 3 (Social Security wages): 10600.00

Box 4 (Social Security tax withheld): 657.20

Box 5 (Medicare wages and tips): **10600.00**

Box 6 (Medicare tax withheld): 153.70

Box 15 (State and State ID Number): NE 4545001

Box 16 (State Wages): 10600.00

Box 17 (State Income tax withheld): 265.00

FORM 1040N Nebraska Individual Income Tax Return:

First name, m.i., last name: TEST E AND WHARF B RATT

Home address: **452 MOUSETRAP CT** City, state and Zip: **HYANNIS, NE 69350**

Primary's Social security number: **400-00-6205** Spouse's social security number: **400-00-6251**

High School District Code: 3838011

Line 1 (Filing Status): (2) MARRIED FILING JOINT

Line 2b(Check here if someone can claim you or your spouse as a dependent)

YOU X SPOUSE X

Line 3 (Type of return): **RESIDENT**

Line 4 (Federal exemptions): 0

Line 5 (Federal adjusted gross income): 13046

Line 6 (Federal standard deduction): 10900

Line 10 (Greater amount): 10900

Line 11 (Nebraska income before adjustments): 2146

Line 13 (Adjustments decreasing federal AGI): 2200

Line 14 (Nebraska tax table income): 0

Line 15 (Income Tax): 0

Line 17 (Total Nebraska tax): 0

Line 18 (Amount from line 17): 0

Line 27 (Total nonrefundable credits): 0

Line 28 (Subtract line 27 from line 18): 0

Line 29 (Nebr. income tax withheld): 265

Line 35 (Total of lines 29 through 34): 265

Line 37 (Total tax and Form 2210N penalty): 0

Line 39 (Amount OVERPAID): 265

Line 41 (Wildlife Conservation Fund donation): 5

Line 43 (Amount to be refunded): 260

FORM 1040N, Nebraska Schedule I:

Part B - Adjustments Decreasing Federal AGI Line 51 (State income tax refund deduction): **646**

Line 52a (Series EE Bonds) 300

Line 52 (Total Line 52a and 52b) 300

Line 55 (Nebraska College Savings Plan): **1254** Line 60 (Total adjustments decreasing income): **2200**

NEBRASKA TEST #6

FORMS INCLUDED: FORM 1040, SCHEDULE A – ITEMIZED DEDUCTIONS, FORM W-2 (2), FORM 1040N, FORM 1040N - SCHEDULE I, NEBRASKA MINIMUM OR OTHER TAX WORKSHEET, NEBRASKA ADDITIONAL TAX RATE SCHEDULE, FORM 6251 ALTERNATIVE MINIMUM TAX – RECALCULATED FOR NEBRASKA, FORM 8801 CREDIT FOR PRIOR YEAR MINIMUM TAX – RECALCULATED FOR NEBRASKA, FORM 3800N NEBRASKA INCENTIVES CREDIT COMPUTATION

Names: **TEST R PATIENCE** and **IONA M PATIENCE**Social Security Numbers: **400-00-6206** and **400-00-6261**Taxpayer Date(s) of Birth: **9/30/1958** and **2/11/1960**

Return Prepared by: TAXPAYER

Statement:

TEST R PATIENCE earned \$ 169,000 outside of the boundaries of the reservation. TEST R PATIENCE is not a Native American. TEST R PATIENCE passed away on October 15, 2008.

IONA M PATIENCE did not remarry in 2008.

IONA M PATIENCE filed a married filing joint return as a surviving spouse. IONA M PATIENCE is a Native American residing within a reservation and her income is derived from sources within the boundaries of the reservation.

FORM 1040:

(Written across top of return): **DECEASED TEST R PATIENCE 10/15/2008**

First Name, Initial and Last Name: TEST R PATIENCE

Social Security Number: 400-00-6206

Spouse's First Name, Initial and Last Name: IONA M PATIENCE

Spouse's Social Security Number: 400-00-6261

Home Address: 1614 RUSH ST

City. State, and Zip: **PENDER NE 68047**

Do you want \$3.00 to go to the Presidential Campaign Fund: **NO** If a joint return, does your spouse want \$3.00 to go to this Fund: **NO**

Filing Status: (2) MARRIED FILING JOINTLY

Box 6a (Yourself): (X) Box 6b (Spouse): (X)

Number of boxes checked on 6a and 6b: 2

Line 6c: Dependent #1 Name: CHARLES PATIENCE

Social Security Number: 400-00-6262

Relationship: **SON**

Qualifying Child for the Tax Credit: (X)

Line 6c: Dependent #2 Name: **BETTY PATIENCE**

Social Security Number: 400-00-6263

Relationship: **DAUGHTER**

Qualifying Child for the Tax Credit: (X)

Number of children on 6c who lived with you: 2

Line 6d (Total number of exemptions): 4 Line 7 (Total wages, tips, etc): **209000**

Line 8a (Taxable interest): 7217

Line 12 (Business income or loss): (1217)

Line 21 (Other income): GAMBLING WINNINGS, 35000

Line 22 (Total income): 250000

Line 37 (Adjusted gross income): **250000**

Line 38 (Amount from line 37): 250000

Line 40 (Itemized or standard deduction): **42595**

Line 41 (Subtract line 40 from line 38): **207405**

Line 42 (Multiply \$3400 by the total number of exemptions): 13533

Line 43 (Taxable income): 193872

Line 44 (Tax): 43028

Line 45 (Alternative Minimum Tax): 4146

Line 46 (Add lines 44 and 45): 47174

Line 54 (Other credits from Form): 1200

Line 54a (3800): (X)

Line 55 (Add lines 54 through 57): **1200**

Line 56 (Subtract line 55 from line 46): 45974

Line 61 (Total tax): **45974**

Line 62 (Federal income tax withheld): 40163

Line 63 (2007 estimated tax payments): **6000**

Line 71 (Total payments): 46163

Line 72 (Amount you OVERPAID): 189

Line 73a (Amount you want refunded to you): 189

Third Party Designee: NO

Taxpayers Occupation: **UNDERWRITER**

Spouse's Occupation: CFO

Daytime Phone Number: **(402) 663-8463**

(Written under signature line): FILING AS SURVIVING SPOUSE

Schedule A:

Taxpayer Name: **TEST R & IONA M PATIENCE**

Taxpayer SSN: **400-00-6206**

- Line 1 (Medical and dental expenses): 32000
- Line 2 (Enter amount from Form 1040, line 38): 250000
- Line 3 (Multiply line 2 by 7.5%): 18750
- Line 4 (Subtract line 3 from line 1): 13250
- Line 5 (State and local income taxes): 10830
- Line 6 (Real estate taxes): 4170
- Line 7 (Personal property taxes): **1000**
- Line 9 (Add lines 5 through 8): 16000
- Line 10 (Home mortgage interest): 7717
- Line 15 (Add lines 10 through 14): 7717
- Line 16 (Gifts by cash or check): 7500
- Line 19 (Add lines 16 through 18): **7500**
- Line 29 (Total itemized deductions): 42595
- Line 29 Check box (Is Form 1040, line 38, over \$159,950): YES (X)

Form W-2 #1:

- a. Employee's social security number: 400-00-6206
- b. Employer's identification number: 47-2442825
- c. Employer's name, address, and Zip Code:

NIEDLE'S FINANCING 147 HAYSTACK AVE PENDER NE 68047

- e. Employee's name (first, m.i., last): TEST R PATIENCE
- f. Employee's address and Zip code: 1614 RUSH ST

PENDER NE 68047

- Box 1 (Wages, tips, etc.): 169000.00
- Box 2 (Federal income tax withheld): 32431.00
- Box 3 (Social security wages): 169000.00
- Box 4 (Social security tax withheld): 6324.00
- Box 5 (Medicare wages and tips): 169000.00
- Box 6 (Medicare tax withheld): 2450.50
- Box 15 (State and state ID number): NE 169289
- Box 16 (State wages): **169000.00**
- Box 17 (State income tax withheld): 10830.00

Form W-2 #2:

- a. Employee's social security number: 400-00-6261
- b. Employer's identification number: 47-0343729
- c. Employer's name, address, and Zip Code:

PENDER TRACTOR AND IMPLEMENTS 1400 S 1ST ST

PENDER, NE 68047

- e. Employee's name (first, m.i., last): IONA M PATIENCE
- f. Employee's address and Zip code: 1614 RUSH ST

PENDER NE 68047

- Box 1 (Wages, taips, etc.): 40000.00
- Box 2 (Federal income tax withheld): 7732.00

- Box 3 (Social security wages): 40000.00
- Box 4 (Social security tax withheld): 2480.00
- Box 5 (Medicare wages and tips): 40000.00
- Box 6 (Medicare tax withheld): 580.00
- Box 15 (State and state ID number): NE 7563696
- Box 16 (State wages): 40000.00
- Box 17 (State income tax withheld): 0.00

FORM 1040N:

(Written across top of return): **DECEASED**

First name, m.i., last name: TEST R & IONA M PATIENCE

Home address: 1614 RUSH ST

City, Town, or Post Office: **PENDER NE 68047** Your social security number: **400-00-6206** Spouse's social security number: **400-00-6261**

High School District Code: 8787001

(1) (X) Deceased (First name and date of death): TEST 10/15/2008

Line 1 (Federal filing status): (2) MARRIED FILING JOINT

Line 3 (Type of return): **RESIDENT**

Line 4 (Federal exemptions): 4

Line 5 (Federal adjusted gross income): 250000

Line 6 (Nebraska standard deduction): 10900

Line 7 (Total Itemized Deductions): **42595**

Line 8 (State and Local Income Taxes): 10830

Line 9 (Nebraska Itemized Deductions): 31765

Line 10 (Greater amount from line 6): 31765

Line 11 (Nebraska income before adjustments): 218235

Line 13 (Adjustment decreasing federal AGI): 40000

Line 14 (Nebraska taxable income): 178235

Line 15 (Nebraska income tax): 11014

Line 16 (Nebraska minimum or other tax): 0

Line 17 (Total Nebraska tax before exemptions): 11014

Line 18 (Amount from line 17): 11014

Line 19 (Personal Exemption Credit for Residents): 452

Line 20 (Credit for Tax paid to another state, AMT check box): 222

Check this box if reporting AMT credit: (X)

Line 23 (Form 3800N nonrefundable credit): 300

Line 27 (Total nonrefundable credits): 974

Line 28 (Subtract line 27 from line 18): 10040

Line 29 (Nebraska income tax withheld): 10830

Line 31 (Form 3800N refundable credit): 482

Line 35 (Total of lines 29 through 34): 11312

Line 37 (Total tax add lines 28 and 36): 10040

Line 39 (Subtract line 37 from line 35): 1272

Line 43 (Amount you want REFUNDED): 1272

(Written under signature line): FILING AS SURVIVING SPOUSE

FORM 1040N, NE Schedule I:

Name from FORM 1040: TEST R & IONA M PATIENCE

Primary social security number: 400-00-6206

Part B

Line 59 (Other adjustments decreasing taxable income):

NATIVE AMERICAN RESERVATION INCOME 40000

Line 60 (Total adjustments decreasing income): 40000

NEBRASKA ADDITIONAL TAX RATE SCHEDULE

Line 1 (Tax Table tax): 10671

Line 2 (Tax from Additional Tax Rate Schedule): 343

Line 3 (Total tax): 11014

FORM 6251 ALTERNATIVE MINIMUM TAX—INDIVIDUALS Recalculated for Nebraska using Revenue Ruling 22-08-01

Name from FORM 1040: TEST R & IONA M PATIENCE

Primary social security number: 400-00-6206

(Written across top of form): Recalculated for Nebraska, Revenue Ruling 22-08-01

Line 1 (Enter line 5, plus line 12 minus line 13 from Nebraska Form 1040N): 178235

Line 2 (Medical and dental): 6250

Line 3 Taxes from Schedule A, line 9): 5170

Line 6 (If form 1040, line 38, is over \$159,950 enter the amount from line 11 of the

Itemized Deductions Worksheet of the instructions): (1872)

Line 28 (Combine lines 1 through 27): 187783

Line 29 (Exemption): 56804

Line 30 (Subtract line 29 from line 28): 130979

Line 31 (Multiply line 30 by .26): 34054

Line 32 (Alternative minimum tax foreign tax credit): 0

Line 33 (Subtract line 32 form line 31): 34054

Line 34 (Federal income tax using Nebraska Tax Table Income): 38650

Line 35 (Alternative minimum tax, subtract line 34 from line 33): 0

FORM 8801 CREDIT FOR PRIOR YEAR MINIMUM TAX—INDIVIDUALS, ESTATES AND TRUSTS

Recalculated for Nebraska using Revenue Ruling 22-08-02

Name from FORM 1040: TEST R & IONA M PATIENCE

Primary social security number: 400-00-6206

(Written across top of form): Recalculated for Nebraska, Revenue Ruling 22-08-02

Line 19 (2007 credit carryforward): 750

Line 20 (Enter your 2007 unallowed qualified electric vehicle credit): 0

Line 21 (Combine lines 18, 19 and 20): 750

Line 22 (Enter your 2008 regular income tax liability minus allowable credits): 38650

Line 23 (Enter the amount from your 2008 Form 6251, line 33): 34054

Line 24 (Subtract line 23 from line 22): 4596

Line 25 (Current year nonrefundable credit. Enter the smaller

NEBRASKA TEST #7

FORMS INCLUDED: FORM 1040, FORM 1040 SCHEDULE A, FORM W-2 (1), FORM 1040N, FORM 2210N

Name: **TEST E DRIVER**

Social Security Number: 400-00-6207 Taxpayer Date of Birth: 05/29/1940 Return Prepared by: TAXPAYER

Statement:

TEST E DRIVER was a Nebraska resident in 2007 who moved to Toronto, Ontario after January 1, 2008.

Balance due payment will be made with a direct debit according to the instructions below.

FORM 1040:

First Name, Initial and Last Name: **TEST E DRIVER**

Social Security Number: **400-00-6207** Home Address: **828 KINGSTON RD**

City, State, and Zip: **TORONTO ON CANADA M4E 1S2**Do you want \$3 to go to the presidential campaign fund: **NO**

Filing Status: **SINGLE** Box 6a (Yourself): **X**

Number of boxes checked on 6a and 6b: 1 Line 6d (Total number of exemptions): 1 Line 7 (Total wages, tips, etc.): 43000

Line 8a (Taxable interest): **3000** Line 10 (Taxable refunds) **400** Line 22 (Total income): 46400

Line 37 (Adjusted gross income): 46400

Line 38 (Amount from line 37): 46400

Line 39a (You were born before Jan 2, 1944): X

Line 39a (Total boxes checked): 1

Line 40 (Itemized deductions): 8826

Line 41 (Subtract line 40 from 38): 37574

Line 42 (Total exemptions): **3500**

Line 43 (Taxable income): 34074

Line 44 (Tax): 4862

Line 46 (Add lines 44 and 45): 4862

Line 56 (Subtract line 55 from line 46): 4862

Line 61 (Total tax): 4862

Line 62 (Federal income tax withheld): 5402

Line 71 (Total payments): 5402

Line 72 (Amount you OVERPAID): 540

Line 73a (Amount you want REFUNDED): 540

Taxpayer's Occupation: **DRIVER**

Third Party Designee: NO

FORM SCHEDULE A:

Name from FORM 1040: **TEST E DRIVER** Your social security number: **400-00-6207**

Line 5 (State and local income taxes): a (X) Income taxes 976

Line 6 (Real estate taxes): 1000

Line 8 (Other taxes): VEHICLE 500

Line 9 (Add lines 5 through 8): 2476

Line 10 (Home mortgage interest, etc.): 4600

Line 15 (Add lines 10 through 14): **4600**

Line 16 (Gifts by cash, etc.): 1250

Line 17 (Other than by cash or check): 500

Line 19 (Add lines 16 through 18): 1750

Line 29 NO (Your deduction is not limited): X

Line 29 (Total itemized deductions): 8826

FORM: W-2 #1:

- a. Employee's social security number: 400-00-6207
- b. Employer's identification number: 02-7292764
- c. Employer's name, address, and Zip Code:

SUNSET MOTORSPEEDWAY

4000 N 98TH ST

LINCOLN NE 68527

- e. Employee's name (first, m.i., last): **TEST E DRIVER**
- f. Employee's address and Zip code: 828 KINGSTON RD

TORONTO, ON CANADA M4E 1S2

Box 1 (Wages, tips, etc.): 43000.00

- Box 2 (Federal income tax withheld): 5402.00
- Box 3 (Social security wages): 43000.00
- Box 4 (Social security tax withheld): 2666.00
- Box 5 (Medicare wages and tips): 43000.00
- Box 6 (Medicare tax withheld): 623.50
- Box 15 (State and ID number): **NE 2163438**
- Box 16 (State wages, tips, etc.): 43000.00
- Box 17 (State income tax): 976.00

FORM 1040N Nebraska Individual Income Tax Return:

First name, m.i., last name: **TEST E DRIVER**

Home address: 828 KINGSTON RD

City, state and Zip: TORONTO ON CANADA M4E 1S2

Primary's Social security number: 400-00-6207

High School District Code: 5555001

Line 1 (Filing Status): SINGLE

Line 2a (Check if you were (1) 65 or older): X

Line 3 (Type of return): **RESIDENT**

Line 4 (Federal exemptions): 1

Line 5 (Federal adjusted gross income): 46400

Line 6 (Federal standard deductions): 6800

Line 7 (Total itemized deductions): 8826

Line 8 (State and local income taxes): 976

Line 9 (Nebraska itemized deductions): 7850

Line 10 (Greater amount): 7850

Line 11 (Nebraska income before adjustments): 38550

Line 13 (Adjustments decreasing AGI): 400

Line 13 (If the amount on line 13 is ... check this box): X

Line 14 (Nebraska tax table income): 38150

Line 15 (Income Tax): 1850

Line 17 (Total Nebraska tax): 1850

Line 18 (Amount from line 17): **1850**

Line 19 (Personal exemption credit): 113

Line 27 (Total nonrefundable credits): **113**

Line 28 (Subtract line 27 from line 18): **1737**

Line 29 (Nebr. Income tax withheld): 976

Line 35 (Total of lines 29 through 34): **976**

Line 96 (Penalty for underpayment of estimated tax, check this box (\mathbf{X})

Line 36 (Underpayment penalty): 26

Line 37 (Total tax and 2210N penalty, lines 28 and 36): 1763

Line 38 (Total amount due): 787

This is a Direct Debit Return for Nebraska requiring the following information:

- 1. (Routing Number): **104907025**
- 2. (Account Number):123337776
- 3. (Type of Account): Checking

4. (Debit Date): **04/15/2009**5. (Debit amount): **787**

FORM 2210N Individual Underpayment of Estimated Tax

Name: **TEST E DRIVER**

Address: 828 KINGSTON RD

TORONTO ON CANADA M4E 1S2

Social Security Number: 400-00-6207

Line 1: 1737

Line 2: **0**

Line 3: **1737**

Line 4: 1563

Line 5: **976**

Line 6: **761**

Line 7: **1560**

Line 8: **1560**

Line 10a: 390

Line 11a: 244

Line 15a: **244**

Line 17a: **146**

Line 19a: **146**

Line 20a: **6/15/2008**

Line 21a: **61**

Line 22a (line a): 1.95

Line 10b: 390

Line 11b: 244

Line 13b: 244

Line 14b: 146

Line 15b: 98

Line 16b: 0

Line 17b: 292

Line 19b: 292

Line 20b: 9/15/2008

Line 21b: 92

Line 22b (line a): 5.89

Line 10c: 390

Line 11c: 244

Line 13c: 244

Line 14c: 292

Line 15c: **0**

Line 16c: 48

Line 17c: 390

Line 19c: 438

Line 20c: 1/15/2009

Line 21c: 122

Line 22c (line a): **10.27** Line 22c (line b): **.90**

Line 10d: Line 11d: Line 13d: Line 14d: Line 15d: Line 16d:

Line 16d: **194** Line 17d: **390**

Line 19d: **584**

Line 20d: 4/15/2009

Line 21d: 90

Line 22d (line b): 7.20

Line 23: **26.21**

NEBRASKA TEST #8

FORMS INCLUDED: FORM 1040, FORM W-2 (3), FORM 1099-R, FORM 1040N, SCHEDULE II (2), NEBRASKA MINIMUM OR OTHER TAX WORKSHEET

Name: **TEST T RETIRE**

Social Security Number: 400-00-6208
Taxpayer Date of Birth: 05/29/1950
Return Prepared by: TAXPAYER

FORM 1040:

First Name, Initial and Last Name: TEST T RETIRE

Social Security Number: 400-00-6208

Spouse's Social Security Number 400-00-6280

Home Address: 3110 S 48TH ST

City, State, and Zip: LINCOLN NE 68506

Do you want \$3 to go to the presidential campaign fund: NO

Filing Status: MARRIED FILING SEPARATELY

Enter spouse's SSN above and full name here MAY B RETIRE

Box 6a (Yourself): X

Number of boxes checked on 6a and 6b: 1 Line 6d (Total number of exemptions): 1 Line 7 (Total wages, tips, etc.): 25000

Line 8a (Taxable interest): Line 15a (IRA distributions) Line 15b (Taxable Amount): Line 22 (Total income):

Line 37 (Adjusted gross income): 33250

Line 38 (Amount from line 37): 33250

Line 39a (You are blind): X

Line 39a (Total boxes checked): **1** Line 40 (Standard deduction): **6500**

Line 41 (Subtract line 40 from 38): 26750

Line 42 (Total exemptions): **3500** Line 43 (Taxable income): **23250**

Line 44 (Tax): 3086

Line 46 (Add lines 44 and 45): 3086

Line 56 (Subtract line 55 from line 46): 3086

Line 59 (Additional tax on IRA's): 650

THE WORD "NO" IS TYPED IN COLUMN UNDER THE HEADING "OTHER TAXES" NEXT TO LINE 59.

Line 61 (Total tax): 3736

Line 62 (Federal income tax withheld): 3875

Line 71 (Total payments): **3875** Line 72 (Amount overpaid): **139** Line 73a (Amount refunded): **139**

Taxpayers Occupation: CONSULTANT

Third Party Designee: NO

Daytime Phone Number: (402) 555-1967

FORM W-2 #1:

a. Employee's social security number: 400-00-6208

b. Employer's identification number: 47-5145146

c. Employer's name, address, and Zip Code:

ABC CONSULTING 2002 DOUGLAS ST OMAHA NE 68102

- e. Employee's name (first, m.i., last): TEST T RETIRE
- f. Employee's address and Zip code: 3110 S 48TH ST

LINCOLN NE 68506

Box 1 (Wages, tips, etc.): **9413.00**

Box 2 (Federal Income tax withheld): 962.00

Box 3 (Social Security wages): 9413.00

Box 4 (Social Security tax withheld): 583.61

Box 5 (Medicare wages and tips): **9413.00**

Box 6 (Medicare tax withheld): 136.49

Box 15 (State and State ID Number): **NE 553107**

Box 16 (State Wages): 9413.00

Box 17 (State Income tax withheld): 329.00

FORM W-2 #2:

a. Employee's social security number: 400-00-6208

b. Employer's identification number: 47-5145146

c. Employer's name, address, and Zip Code:

ABC CONSULTING 2002 DOUGLAS ST OMAHA NE 68102

- e. Employee's name (first, m.i., last): TEST T RETIRE
- f. Employee's address and Zip code: 3110 S 48TH ST

LINCOLN NE 68506

- Box 1 (Wages, tips, etc.): **7923.00**
- Box 2 (Federal Income tax withheld): 1516.00
- Box 3 (Social Security wages): 7923.00
- Box 4 (Social Security tax withheld): 491.23
- Box 5 (Medicare wages and tips): **7923.00**
- Box 6 (Medicare tax withheld): 114.88
- Box 15 (State and State ID Number): IA 5 8512
- Box 15 (State and State ID Number): KS 27 171348
- Box 16 (State Wages): 4181.00
- Box 16 (State Wages): 3742.00
- Box 17 (State Income tax withheld): 133.00
- Box 17 (State Income tax withheld): 378.00

FORM W-2 #3:

- a. Employee's social security number: 400-00-6208
- b. Employer's identification number: 37-7343490
- c. Employer's name, address, and Zip Code:

THE RAILROAD GAMEWORKS 8444 STEAM ENGINE DR KANSAS CITY KS 66111

- e. Employee's name (first, m.i., last): TEST T RETIRE
- f. Employee's address and Zip code: 3110 S 48TH ST

LINCOLN NE 68506

- Box 1 (Wages, tips, etc.): 7664.00
- Box 2 (Federal Income tax withheld): 747.00
- Box 3 (Social Security wages): 7664.00
- Box 4 (Social Security tax withheld): 495.17
- Box 5 (Medicare wages and tips): **7664.00**
- Box 6 (Medicare tax withheld): 111.13
- Box 15 (State and State ID Number): KS 27 271764
- Box 16 (State Wages): 7664.00
- Box 17 (State Income tax withheld): 462.00

FORM 1099-R Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, Etc.

PAYER'S NAME: **SECURITY FUNDS**

301 S 15 ST

LINCOLN. NE 68508

PAYER'S FEDERAL ID: **47-7296768** RECIPIENT'S SSN: **400-00-6208**

RECIPIENT'S NAME: TEST T RETIRE 3110 S 48TH ST LINCOLN, NE 68506

Line 1 (Gross distribution): **6500** Line 2a (Taxable amount): 6500

Line 4 (Federal income tax withheld): 650.00

Line 7 (Distribution code): 1

FORM 1040N Nebraska Individual Income Tax Return:

First name, m.i., last name: **TEST T RETIRE**

Home address: 3110 S 48TH ST

City, state and Zip: LINCOLN NE 68506

Primary's Social security number: 400-00-6208

High School District Code: 5555001

Line 1 (Filing Status): MARRIED FILING SEPARATELY

Spouse S. S. No. 400-00-6280 And full name MAY B RETIRE

Line 2a (Check if you were): (2) Blind X

Line 3 (Type of return): **RESIDENT**

Line 4 (Federal exemptions): 1

Line 5 (Federal adjusted gross income): 33250

Line 6 (Federal standard deduction): 6500

Line 10 (Greater amount): 6500

Line 11 (Nebraska income before adjustments): 26750

Line 14 (Nebraska tax table income): 26750

Line 15 (Income Tax): 1074

Line 16 (Nebraska minimum or other tax): 192

Line 17 (Total Nebraska tax): 1266 Line 18 (Amount from line 17): 1266 Line 19 (Personal exemption credit): 113

Line 20 (Credit for tax paid to another state): 717

Line 27 (Total nonrefundable credits): 830 Line 28 (Subtract line 27 from line 18): 436

Line 29 (Nebr. Income tax withheld): 329

Line 35 (Total of lines 29 through 34): **329**

Line 37 (Total tax): 436

Line 38 (Total amount due): 107

FORM 1040N, Nebraska Schedule II - Credit for Tax Paid to Another State: STATE #1 (IOWA)

Line 61 (Nebraska Income Tax): 1266

Line 62 (Adjusted gross income derived from another state): 4181

Line 63 (Calculated Tax Credit): 159

Line 64 (Tax due and paid to another state): **162**

Line 65 (Maximum tax credit): 159

FORM 1040N, Nebraska Schedule II - Credit for Tax Paid to Another State: **STATE #2** (KANSAS)

Line 61 (Nebraska Income Tax): 1266

Line 62 (Adjusted gross income derived from another state): 14656

Line 63 (Calculated Tax Credit): **558**

Line 64 (Tax due and paid to another state): 571

Line 65 (Maximum tax credit): 558

NEBRASKA MINIMUM OR OTHER TAX WORKSHEET

Line 3 (Tax on early distributions): **650**

Line 4 (Subtotal): **650** Line 5 (Total): **192**

Nebraska TEST #9

FORMS INCLUDED: FORM 1040, FORM W-2 (2), FORM 3903 MOVING

EXPENSES, FORM 1040N, NEBRASKA FORM 2441N, REFUNDABLE CHILD CARE

CREDIT WORKSHEET

NOTE: Since the Federal Form 2441 is not required by the Federal Government, Nebraska requires Nebraska Child and Dependent Care Expenses, Form 2441N.

Names: TEST N SOLDIER and AMY A SOLDIER

Social Security Numbers: 400-00-6209 and 400-00-6291

Taxpayer Date(s) of Birth: 8/6/1981 and 3/22/1980

Return Prepared by: TAXPAYER

FORM 1040:

First Name, Initial and Last Name: **TEST N SOLDIER**

Social Security Number: 400-00-6209

Spouse's First Name, Initial, and Last Name: AMY A SOLDIER

Spouse's Social Security Number: 400-00-6291

Home Address: 1801 E ST

City, State, and Zip: GRAND ISLAND NE 68802

Do you want \$3 to go to the presidential campaign fund: **NO**

If joint return, Does your spouse want \$3.00 to go to this fund: **NO**

Filing Status: MARRIED FILING JOINTLY Number of boxes checked on 6a and 6b: 2

Line 6c: Dependent #1 Name: JUNIOR SOLDIER

Social Security Number: 400-00-6292

Relationship: **SON**

Qualifying child for tax credit: (X)

Dependent #2 Name: SALLY SOLDIER

Social Security Number: 400-00-6293

Relationship: **DAUGHTER**

Qualifying child for tax credit: (X)

Number of children who lived with you: 2

Line 6d (Total number of exemptions): 4

Line 7 (Total wages, tips, etc.): 33800

Line 8a (Taxable interest): 2750

Line 21 (Gambling winnings): **7200**

Line 22 (Total income): 43750

Line 26 (Moving expenses): 7500

Line 32 (IRA deduction): 8000

Line 34 (Tuition and fees deduction): 4000

Line 36 (Total lines 23 through 35): **19500**

Line 37 (Adjusted gross income): 24250

Line 38 (Amount from line 37): 24250

Line 40 (Itemized/standard deduction): **10900**

Line 41 (Subtract line 40 from 38): 13350

Line 42 (Total exemptions): 14000

Line 43(Taxable income): 0

Line 44 (Tax): 0

Line 46 (Add lines 44 and 45): 0

Line 45 (Alternate Minimum Tax): 0

Line 48 (Credit for child care expenses): 0

Line 55 (Total credits): 0

Line 56 (Subtract line 56 from line 46): 0

Line 61 (Total tax): 0

Line 62 (Federal income tax withheld): 1758

Line 64a (Earned Income Credit): 1647

Line 66 (Additional child tax credit): 2000

Line 71 (Total payments): 5405

Line 72 (Amount you OVERPAID): 5405

Line 73a (Amount you want REFUNDED): 5405

Taxpayers Occupation: **SOLDIER** Spouse's occupation: **LIBRARIAN**

Third Party Designee: NO

Daytime phone number: (308) 632-1917

FORM: W-2 #1:

a. Employee's social security number: 400-00-6209

b. Employer's identification number: **01-1775003**

c. Employer's name, address, and Zip Code:

DEFENSE FINANCE & ACCOUNTING 1776 MILITARY RD INDIANAPOLIS, IN 46211

- e. Employee's name (first, m.i., last): **TEST N SOLDIER**
- f. Employee's address and Zip code: **1801 E ST**

GRAND ISLAND, NE 68802

Box 1 (Wages, tips, etc.): 28750.00

Box 2 (Federal income tax withheld): 1452.00

- Box 3 (Social security wages): 33637.50
- Box 4 (Social security tax withheld): 2085.53
- Box 5 (Medicare wages and tips): 33637.50
- Box 6 (Medicare tax withheld): 487.74
- Box 12a (See instructions for box 12): Code Q 4887.50
- Box 15 (State and ID number): **NE 1776115**
- Box 16 (State wages, tips, etc.): 28750.00
- Box 17 (State income tax): 496.00

FORM: W-2 #2

- a. Employee's social security number: 400-00-6291
- b. Employer's identification number: 47-1491625
- c. Employer's name, address, and Zip Code:

GRAND ISLAND LIBRARIES 2027 SOUTH ST

2021 3001H 31

- **GRAND ISLAND NE 68801**
- e. Employee's name (first, m.i., last): AMY A SOLDIER
- f. Employee's address and Zip code: 1801 E ST

GRAND ISLAND NE 68802

- Box 1 (Wages, tips, etc.): **5050.00**
- Box 2 (Federal income tax withheld): 306.00
- Box 3 (Social security wages): **5050.00**
- Box 4 (Social security tax withheld): 313.10
- Box 5 (Medicare wages and tips): **5050.00**
- Box 6 (Medicare tax withheld): 73.23
- Box 15 (State and ID number): NE 729343
- Box 16 (State wages, tips, etc.): 5050.00
- Box 17 (State income tax): 100.00

FORM 3903 Moving Expenses

Name from Form 1040: TEST N & AMY A SOLDIER

Your social security number: 400-00-6209

- Line 1 (Transportation and storage): 3000
- Line 2 (Travel): 4500
- Line 3 (Add lines 1 and 2): 7500
- Line 4 (Employer paid amount): 0
- Line 5 (Is line 3 more than line 4): (Yes X) 7500

Distance Test, FORM 3903

Line 1: 4750

Line 2: 25

Line 3: 4725

Is line 3 at least 50 miles? Yes (X)

FORM 1040N Nebraska Individual Income Tax Return:

First name, m.i., last name: TEST N & AMY A SOLDIER

Home address: 1801 E ST

City, state and Zip: **GRAND ISLAND NE 68802** Primary's Social security number: **400-00-6209** Spouse's Social Security Number: **400-00-6291**

High School District Code: 4040002

(2) Active Military: X

Line 1 (Filing Status): MARRIED FILING JOINT

Line 3 (Type of return): **RESIDENT**Line 4 (Federal exemptions): **4**

Line 5 (Federal adjusted gross income): **24250** Line 6 (Nebraska standard deduction): **10900**

Line 10 (greater of 6 or 9) 10900

Line 11 (Nebraska income before adjustments) 13350

Line 14 (Tax table income) **13350** Line 17 (Total Nebraska tax): **428**

Line 18 (Amount from line 17): 428

Line 19 (Personal exemption credit): 452

Line 27 (Total nonrefundable credits) **452**

Line 28 (Subtract line 27 from line 18): 0

Line 29 (Nebr. Income tax withheld): 596

Line 32 (Child/Dependent care refundable credit): 1061

Line 34 (Earned income credit): **165**Line 97 (Qualifying children): **2**

Line 98 (Federal credit): 1647

Line 35 (Total of lines 29 through 34): **1759**

Line 37 (Total tax): 0

Line 39 (Amount OVERPAID): 1759

Line 43 (Amount to be REFUNDED): 1759

Form 2441N, Nebraska Child and Dependent Care Expenses:

Name from Form 1040: **TEST N & AMY A SOLDIER**

Your social security number: 400-00-6209

Line 1a (Care provider's name): Islander Daycare

Line 1b (Address): 1441 Hickory Dr

Grand Island NE 68802

Line 1c (Identifying number): 47-1725619

Line 1d (Amount paid): 7200

Line 2a (Qualifying person's name): **JUNIOR SOLDIER SALLY SOLDIER**

Line 2b (SSN): **400-00-6292 400-00-6293**

Line 2c (Qualified expenses): 4200

3000

Line 3 (Total of lines 2c): 6000

Line 4 (Earned Income): **28750** Line 5 (Spouse's Income): **5050**

Line 6 (Smallest): **5050**

Line 7 (Amount from Form 1040N, line 5): 24250

Line 8 (Decimal Amount): .30 Line 9: (Line 6 times line 8): 1515

Nebraska Refundable Child Care Credit Worksheet

1: 1515

2: **24250**

3: **70%**

4: 1061

NEBRASKA TEST #10

FORMS INCLUDED: FORM 1040, FORM W-2 (2), FORM 1099-R, FORM 1040N, SCHEDULE I, NEBRASKA MINIMUM OR OTHER TAX WORKSHEET, FEDERAL TAX LIABILITY WORKSHEET

Names: **TEST T HAMMER and MARY B HAMMER**Social Security Numbers: **400-00-6210 and 400-00-6219**Taxpayer Date(s) of Birth: **5/26/1938 and 2/13/1936**

Return Prepared by: **PREPARER**

FORM 1040:

At top of Form 1040: **DECEASED TEST T HAMMER 10/15/2008 DECEASED MARY B HAMMER 10/15/2008**

First Name, Initial and Last Name: TEST T HAMMER

Social Security Number: 400-00-6210

Spouse's First Name, Initial, and Last Name: MARY B HAMMER

Spouse's Social Security Number: 400-00-6219

Home Address: 74 BUILDER DR

City, State, and Zip: TABLE ROCK NE 68447

Do you want \$3.00 to go to the Presidential Campaign Fund: **NO** If joint return, Does your spouse want \$3.00 to go to this fund: **NO**

Filing Status: MARRIED FILING JOINTLY

Line 6a (Yourself): **X** Line 6b (Spouse): **X**

Number of boxes on 6a and 6b: 2
Total number of exemptions 6d: 2
Line 7 (Total wages): 19900
Line 8a (Taxable interest): 750

Line 8b (Tax exempt interest): 4950

Line 15b (IRA distributions, taxable amount): 1250

Line 22 (Total Income): **21900**

Line 37 (Adjusted Gross Income): **21900** Line 38 (Amount from line 37): **21900**

Line 39a (Total boxes) 3

Line 39c (Real estate or disaster) X

Line 40 (Standard deduction): 15050

Line 41 (Subtract line 40 from line 38): 6850

Line 42 (Multiply \$3500 by total exemptions): 7000

Line 43 (Taxable Income): 0

Line 44 (Tax): 0

Line 46 (Add lines 44 and 45): **0** Line 55 (Add lines 47 through 54): **0**

Line 56 (Line 46 minus line 55): **0** Line 59 (Additional tax on IRA): **125**

THE WORD "NO" IS TYPED IN COLUMN UNDER THE HEADING "OTHER TAXES" NEXT TO LINE 59.

Line 61 (Total Tax): 125

Line 62 (Federal Income Tax Withheld): 656

Line 71 (Total Payments): **656** Line 72 (Amount you overpaid): **531**

Line 73a (Amount you want refunded to you): 531

Taxpayers Occupation: **CARPENTER** Spouse's Occupation: **BANK TELLER**

Third Party Designee: YES

Third Party Name: **FRED THOMPSON**Third Party Phone Number: **(301) 666-1999**

Third Party PIN: 00666

FORM W-2 #1:

a. Employee's social security number: 400-00-6210

b. Employer's identification number: 47-1723319

c. Employer's name, address, and Zip Code:

TIMELY BUILDERS
12 BUILDER DR

TABLE ROCK NE 68447

e. Employee's name (first, m.i., last): TEST T HAMMER

f. Employee's address and Zip code: 74 BUILDER DR

TABLE ROCK NE 68447

Box 1 (Wages, tips, etc.): **15182.00**

Box 2 (Federal Income tax withheld): 531.00

Box 3 (Social Security wages): 15182.00

Box 4 (Social Security tax withheld): 941.28

Box 5 (Medicare wages and tips): **15182.00**

Box 6 (Medicare tax withheld): 220.14

Box 15 (State and State ID Number): NE 6252256

Box 16 (State Wages): 15182.00

Box 17 (State Income tax withheld): 106.00

FORM W-2 #2:

a. Employee's social security number: 400-00-6219

- b. Employer's identification number: 47-1578947
- c. Employer's name, address, and Zip Code:

TABLE ROCK BANK 1200 CENTRAL AVE TABLE ROCK NE 68447

- e. Employee's name (first, m.i., last): MARY B HAMMER
- f. Employee's address and Zip code: **74 BUILDER DR**

TABLE ROCK NE 68447

- Box 1 (Wages, tips, etc.): **4718.00**
- Box 2 (Federal Income tax withheld): 0
- Box 3 (Social Security wages): 4718.00
- Box 4 (Social Security tax withheld): 292.52
- Box 5 (Medicare wages and tips): **4718.00**
- Box 6 (Medicare tax withheld): 68.41
- Box 15 (State and State ID Number): **NE 3882352**
- Box 16 (State Wages): **4718.00**
- Box 17 (State Income Tax): 0

FORM 1099-R Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, Etc.

PAYER'S NAME: **SECURITY FUNDS**

301 S 15th ST

LINCOLN, NE 68508

PAYER'S FEDERAL ID: 47-7754541

RECIPIENT'S SSN: 400-00-6210

RECIPIENT'S NAME: **TEST T HAMMER**

74 BUILDER DR

TABLE ROCK, NE 68447

Line 1(Gross distribution): 1250.00

Line 2a(Taxable amount): 1250.00

Line 4 (Federal income tax withheld): 125.00

Line 7 (Distribution code): 1

FORM 1040N Nebraska Individual Income Tax Return:

First name(s), initial(s), last name: **TEST T & MARY B HAMMER**

Home address: 74 BUILDER DR

City, Town or Post Office: TABLE ROCK NE 68447

Your social security number: **400-00-6210** Spouse's social security number: **400-00-6219**

High School District Code: 6774070

Deceased Taxpayers X
Top Line **TEST T 10/15/08**

Bottom Line MARY B 10/15/08

Line 1 (Federal filing status)(2): MARRIED, FILING JOINTLY

Line 2 You 65 or older (1) X You Blind (2) X Spouse 65 or older (3) X

Line 3 (Type of Return): (1) **RESIDENT**

Line 4 (Federal exemptions): 2

Line 5 (Federal adjusted gross income): 21900

Line 6 (Nebraska standard deduction): 14050

Line 10 (Greater amount from line 6 or 9): 14050

Line 11 (Nebraska income before adjustments): 7850

Line 12 (Adjustments increasing federal AGI): 4950

Line 14 (Nebraska taxable income): 12800

Line 15 (Nebraska income tax): 408

Line 16 (Nebraska minimum or other tax): 37

Line 17 (Total Nebraska tax before exemptions): 445

Line 18 (Amount from Line 17): 445

Line 19 (Personal exemption credit): 226

Line 27 (Total nonrefundable credits): 226

Line 28 (Subtract line 27 from line 18): 125

If entering federal tax, check box: X

Line 29 (Nebr. income tax withheld): 106

Line 35 (Total of lines 29 through 34): 106

Line 37 (Total tax): 125

Line 38 (TOTAL AMOUNT DUE): 19

FORM 1040N, Nebraska Schedule I:

Name from Form 1040: TEST T & MARY B HAMMER

Your social security number: 400-00-6210

Part A - Adjustments Increasing Federal AGI

Line 45a (Total interest income . . .exempt from federal tax:

List types and total amount): CALIFORNIA BONDS 4950

Line 45 (Enter the result of line 45a minus line 45b): 4950

Line 50 (Total adjustments increasing income): 4950

NEBRASKA MINIMUM OR OTHER TAX WORKSHEET

Line 3 (Tax on early distributions): 125

Line 4 (Subtotal): 125

Line 5 (Total): 37

FEDERAL TAX LIABILITY WORKSHEET

Enter federal tax before credits:

Line 1c (Form 1040, line 44): 0

Line 1c (Form 1040, line 59): 125

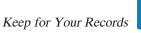
Line 1c (Total tax - Form 1040): 125

Line 1 (Federal tax, total of 1a, 1b, 1c): 125

Line 2 (Nebraska Form 1040N, line 18 minus line 27): 219

Form 1040EZ		Department of the Treasury—Inte Income Tax Retur Joint Filers With	n for Single		2008			OMB No. 1545	5-0074
Label (See page 8.) Use the IRS label.	L A B E L	Your first name and initial TEST N If a joint return, spouse's first name	and initial Last nar	RTIA me			400	0 00 620 e's social security n	1
Otherwise, please print or type. Presidential Election	H E R E	98 N MOTION City, town or post office, state, and	DR ZIP code. If you have		ess, see page 9.	Apt. no.	Checkin	You must enter our SSN(s) above. ng a box below w your tax or refundance.	vill not
Campaign (page 9)		Check here if you, or your	spouse if a joint	return, want	\$3 to go to this 1	fund >	☐ Yo	u	ouse
Income	_	Wages, salaries, and tips. Attach your Form(s) W-2.	This should be sho	own in box	of your Form(s)	W-2.	1	4,900	.00
Attach Form(s) W-2 here.	_:	Taxable interest. If the total	al is over \$1,500,	you cannot u	use Form 1040EZ		2	900	.00
Enclose, but do not attach, any payment.		Add lines 1, 2, and 3. This	s is your adjusted	l gross inco	ne.		4	5,800	.00
раушент.	:	If someone can claim you the applicable box(es) below [X] You [X] Someone can claim you (constructed filling strength of the s	ow and enter the a pouse or your spouse if a	mount from	the worksheet on), enter \$8,950 if	back.	5	5,200	.00
	(Subtract line 5 from line 4 This is your taxable incor	ne,			•	6	600	
Payments and tax		Federal income tax withhe Earned income credit (E Nontaxable combat pay ele Recovery rebate credit (see	IC) (see page XX ection.).	8b		7 8a 9	22 <u>1</u> 0	.00
	10	Add lines 7, 8a, and 9. Th	ese are your total	l payments.		•	10	221	00
	11	18-26 of the booklet. Then	n, enter the tax fro	om the table	on this line.		11	60	.00
Refund Have it directly	12	a If line 10 is larger than lin If Form 8888 is attached,		11 from lin	e 10. This is your	r refund.	12a	161	.00
deposited! See page 15 and fill in 12b, 12c, and 12d or Form 8888.	**	<i>-</i>	4 0 0 0 0 3 5 8 1 3 2		Type: Check	xing X Savings			
Amount you owe	13	If line 11 is larger than line the amount you owe. For					13		
Third party designee	De na	you want to allow another pe signee's ne ▶		Phone no. • ()	Personal ider number (PIN)	ntification	▶	X No
Sign here Joint return?	ac or	der penalties of perjury, I declare curately lists all amounts and source all information of which the prepa ur signature	es of income I receiv	ed during the t	Your occupation	of preparer (other the	han the ta	rue, correct, and expayer) is based aytime phone numbe	er
See page 6. Keep a copy for your records.	Sp	ouse's signature. If a joint return, I	ooth must sign.	Date	Spouse's occupa	ation	(3	308) 632-120	05
Paid		eparer's nature			Date	Check if self-employed	Prep	parer's SSN or PTIN	
preparer's use only	yc	m's name (or urs if self-employed), dress, and ZIP code				EIN Phone no.	() Form 1040F7	

Standard Deduction Worksheet —Line 40



Use this worksheet if: (a) someone can claim you, or your spouse if filing jointly, as a dependent; (b) you or your spouse were born before January 2, 1944, or were blind; or (c) you paid real estate taxes. 1. Enter the amount shown below for your filing status. • Single or married filing separately—\$5.450

ı		• Single or married filing separately—\$5,450	- 4-	0.00
		• Married filing jointly or Qualifying widow(er)—\$10,900	1. 5,450	5.00
1		• Head of household—\$8,000		
	2.	Can you be claimed as a dependent?		
		No. Enter the amount from line 1 on line 4. Skip line 3.		
		X Yes. Go to line 3.		
	3.	Is your earned income * more than \$600?		
	J.	Yes. Add \$300 to your earned income. Enter the total	F 00/	0.00
		No. Enter \$900	3. 5,200	5.00
	4.			
	4.	Enter the smaller of line 1 or line 3. If born after January 1, 1944, and not blind, enter this amount on line 6. Otherwise, go to line 5	4, 5,200	0.00
	5.	If born before January 2, 1944, or blind, multiply the number on Form 1040, line 39a, by \$1,050		-
	5.	(\$1,350 if single or head of household)	5.	
	6.	Add lines 4 and 5	6. 5,200	0.00
	7.	Did you pay real estate taxes in 2008?	0	<u> </u>
	7.			
		No. Stop Enter the amount from line 6 on Form 1040, line 40.		
		Yes. Enter the state and local real estate taxes you paid that would be deductible on Schedule		
		A, line 6, if you were itemizing your deductions. See the instructions for Schedule A, line		
		6. Do not include foreign real estate taxes	7.	
	8.	Enter \$500 (\$1,000 if married filing jointly)	8. 500	0.00
	9.	Enter the smaller of line 7 or line 8	9	0.00
	10.	Add line 6 and line 9. Enter the total here and on Form 1040, line 40	10. 5,200	0.00
	* Earn	ned income includes wages, salaries, tips, professional fees, and other compensation received for personal service	you perform	ed. It
	also inc	cludes any amount received as a scholarship that you must include in your income. Generally, your earned incom	e is the total of	of the

55555	a Employee's social security number 400-00-6201	OMB No. 154	5-0008				
b Employer identification number 11-6321571	(EIN)		1 Wa	ges, tips, other compensation 4,900.00	2 Fede	eral income to 221.0	
c Employer's name, address, and LOAFERS SH			3 So	cial security wages 4,900.00	4 Soci	al security to 303.8	
17A LOAFER			5 Me	edicare wages and tips 4,900.00	6 Med	icare tax wit	
SCOTTSBLU	FF, NE 69361		7 So	cial security tips	8 Alloc	cated tips	
d Control number			9 Ad	vance EIC payment	10 Depe	endent care	benefits
e Employee's first name and initia	Last name	Suff.		nqualified plans	12a		
98 N MOTION	N DR		13 Statuto employ	ory Retirement Third-party yee plan sick pay	12b		
SCOTTSBLU	FF, NE 69361		14 Oth	ner	12c		
					12d		
f Employee's address and ZIP co	ode					<u>'</u>	
NE Employer's state ID num	16 State wages, tips, etc. 4,900.00	17 State incom 74.00	_	18 Local wages, tips, etc.	19 Local inc	come tax	20 Locality name

W-2 Wage and Tax Statement

2008

Department of the Treasury-Internal Revenue Service

Copy 1—For State, City, or Local Tax Department



Nebraska Resident Income Tax Return for Single and Joint Filers with No Dependents for the taxable year January 1, 2008 through December 31, 2008

FORM 1040NS 2008

• Read instructions on reverse side

PLEASE DO NOT WRITE IN THIS SPACE

										bei	ore co	inpietii	ıg							
do not		First Name(s)		(s)			ERT		ast Na	ame										
, 0	apel.	B I E S I Current Home		Number	and Str	reet or			Box N	Jumber)			_							
i i	ine is	98 N N					Tidiai Tioc	ato ana	DOX I	t arribory					ase prir					
e print if you	nse				וט		tate					Zip Code	e		number refully a		2 3	4 5	6 7 8	9
Please		City, Town, or F	TSB	LUF	F	Ν						361		Ca	showr	, L			JMBERS OR	
Δ.																			DOLLAR SIG	NS.
		Your Social Security												1.15.45	0-11	District Ossi				
		Number '	40	0 0 0	0 6	2	0 1						(mus			District Cod g high scho		9 7	7903	2
9	Spo	use's Social Security											(mac			g on page 2	1			
		Number																		
H		🗖			- -			1	Nam	e:					_	Date of De	eath:			
FOLD • HERE		(2) Active M	lilitary	(1)	De	cease	ed Taxpay	er(s) I	Nam	e:						Date of De	eath:			
	1	Filing Status							2	Check	here if	someor	ne (sucl	n as your	parent)	can claim	you or yo	our spo	ouse as a	
Щ		(1) X Single		(2)	Marri	ed fili	ing jointly					(1) X		_	Spous					
	3	Federal adjus	ted gros	ss incor	ne (A	GI) f	rom line	4, Fe	dera	l Form	10401	EZ					3		5,800	00
	4	If you did not c	heck a b	ox on lir	ne 2, e	enter	5,450 if	single	and	10,900	if you	are mar	rried. If	you che	cked a b	OOX				
		on line 2 enter																	5,200	00
		Number of pe																		
		filers enter "2	-						_									^		
		and the "Spou	use" box	es on I	ine 2	are o	checked	, and e	ente	r "1" ita	only or	ne of th	iese bo	oxes is o	checked	d	5	0		
Ë	6	Tax table inco	ma (line	o 2 min	ua lin	o 4\											6		600	00
-2 H		Nebraska ince							-								0		000	
¥.	•	pages 29-34							W.								7		15	00
۲		pages 20 o i s	01 110 11	ODICON	a mai	vidae	a: 11100111					OII II								
Ö	8	Nebraska pers	sonal exe	emption	cred	it (line	e 5 m <u>ulti</u>	olied b	y 1 1	3.00; if	line 5	is -0-, e	enter -0)-)			8		0	00
ATE		•		•		•								,						
ST	9	TAX (subtract	line 8 f	rom line	e 7. If	line	8 is mor	e than	ı line	7, ent	ter -0-))					9		15	00
		Nebraska ince																	74	00
Ψ	11	Nebraska ear																		
		Form 1040EZ																	0	00
		Add lines 10 a															12		74	00
뿐	13	If line 9 is gre Pay in full with															12			00
3DEF	14	If line 12 is gr																	59	00
OR		11 1111C 12 13 gr	cater tri	arr in ic	J, Ju	Dirac	,	10111 111	110 1	2. 11113	13 1110	amou	nt you	OVEIII	AID		1		33	
Ž	15	Wildlife Conse	ervation	Fund o	donat	ion o	f \$1.00 (or mor	e.							(💣	15		3	00
\sim		Nebraska Car															\sim $-$		Ĭ	00
OR		Amount of line																		
S S		Direct Depos	it, you c	ould re	eceive	e you	ır refund	d in 7-	10 d	ays, bı	ut if yo	ou file a	a pape	r return	allow	three				
≅⊢		months for ye	our refu														17		55	00
ATTACH CHECK	4.0	B		Expe	Τ.	_	etund?	Have			ectly t					instructi				
A T	18	a Routing Nun	nber -	1 0	4	0	0 0	0	5	8	_			Accoun	π 1	1 = (Checking	g	2 = Savings	3
1		(Enter 9 digits, use an actual c								;	7	Direct. Depc	et Ssit			_				
	18	c Account Nur	mhor -		_			PUSIT SII		1			·						Omit hyphens, rom left to right	
_				3 4	5	5	8 9	I	4	4						leave any u	nused box	es blar	ık.)	
	c	Under	penalties	of perjury	y, I dec	lare th	at, as taxp	ayer or	prepa	arer, I ha	ive exam	nined this	s return a	and to the	best of n	ny knowledge	e and belie	ef, it is o	correct and com	plete.
	-	ign Your S	ignature						Date			— ▶	Signa	ature of Pr	reparer if	Other Than	Taxpayer		Date	
		ere	J					()							. 9-	_ (_)	
		Spous	e's Signat	ure (if filir	ng joint	ly, bo t	th must sig	jn)	Dayti	me Phor	ne		Addr	ess					Daytime Phone	е
		F-mail	Address																	

Form	Department of the Treasury—Internal Revenu	ie Service				
1040A	U.S. Individual Income Ta	ax Return (99)	2008 IR	S Use Only—Do not	write or staple in this spa	ace.
Label	Your first name and initial	Last name		ì	OMB No. 1545-0074	
(See page 15.)	TECT E				social security number	
AB	TEST E	O'GRAHAM			0 00 6202	
Use the	If a joint return, spouse's first name and initial	Last name		Spous	e's social security numb	er
IRS label.	Harris address (comban and dress) (force barris B	0 have a see a 45			iii	
Otherwise.	Home address (number and street). If you have a P. 17 CRACKER ST	O. box, see page 15.			You must enter your SSN(s) above.	
please print or type.	City, town or post office, state, and ZIP code. If you	have a foreign address, see page	e 15.			
Presidential			922		ing a box below will no e your tax or refund.	ot
Election Campaign					You Spous	se
Filing	1 X Single				ing person). (See page	16.)
status	2 Married filing jointly (even if only	y one had income)	If the qualif	ying person is a chil	ld but not your depend	lent,
Check only	3 Married filing separately. Enter	spouse's SSN above and		hild's name here. ►		
one box.	full name here. ►				ndent child (see page 1	17)
Exemptions	6a X Yourself. If someone of	an claim you as a c	lependent, do	not check	Boxes checked on	4
	box 6a.				6a and 6b	
	c Dependents:		(0) 5	(4) Vif qualifyin	No. of children on 6c who:	
	C Dependents.	(2) Dependent's social	(3) Dependent' relationship to	child for child	● lived with	
If more than six	(1) First name Last name	security number	you	tax credit (see page 18)		
dependents,					 did not live with you due 	
see page 18.					to divorce or separation	
					(see page 19) _ _	
					Dependents on 6c not	
					entered above _	
					Add numbers	
	d Total number of exemption	ns claimed.			on lines above ▶	_]_
Income	·				00.500	00
Attach	7 Wages, salaries, tips, etc.	Attach Form(s) W-2		7	38,500.	.UU
Form(s) W-2					1,450	00
here. Also	8a Taxable interest. Attach S			8a	1,100	
attach Form(s)	b Tax-exempt interest. Do r 9a Ordinary dividends. Attach			2,400,00 _{9a}	4	
1099-R if tax	b Qualified dividends (see page 1)		9b	36		
was withheld.	10 Capital gain distributions (0.5	10		
If you did not	11a IRA		11b Taxable			
get a W-2, see page 21.	distributions. 11a		(see pag	e 22). 11	b	
-	12a Pensions and		12b Taxable			
Enclose, but do not attach, any	annuities. 12a		(see pag	e 23). 12	b	
payment.	12 Unomployment compense	tion and Alaska Dar	manant Fund a	dividends. 13	,	
	13 Unemployment compensa14a Social security	LIOIT AIIU AIASKA PEI	14b Taxable		,	
	benefits. 14a		(see pag		b	
			(000 000			~
	15 Add lines 7 through 14b (fa	r right column). This	is your total inc	come. > 15	39,950	UU
Adjusted						
gross	16 Educator expenses (see p	<u> </u>	16	2.000		
income	17 IRA deduction (see page 2	,		2,000.00		
	18 Student loan interest dedu	iction (see page 29)	. 18			
	19 Tuition and fees deduction	Attach Form 8917	. 19			
	20 Add lines 16 through 19.			20	2,000	OO
		,	,	20	, i	
	21 Subtract line 20 from line	15. This is your adj u	ısted gross in	come. ▶ 21	37,950.	00

Form 1040A	(2008			Page 2
Tax,	22	Enter the amount from line 21 (adjusted gross income).	22	37,950.00
credits,	23a	Check \ \ \ \ You were born before January 2, 1944, \ \ \ \ Blind \ \ \ Total boxes		
and		if: Spouse was born before January 2, 1944, ☐ Blind ∫ checked ▶	23a	
payments	b	If you are married filing separately and your spouse itemizes		
	Y	deductions, see page 30 and check here	23b	
Standard Deduction		Check if standard deduction includes real estate taxes (see page 30)	23c 🗌	F 4F0100
for—	24	Enter your standard deduction (see left margin).	24	5,450,00
People who	25	Subtract line 24 from line 22. If line 24 is more than line 22, enter		32,500.00
checked any box on line	26	If line 22 is over \$119,975, or you provided housing to a Midwest		
23a, 23b, or		displaced individual, see page 32. Otherwise, multiply 3,500 by the number of exemptions claimed on line 6d.		2 500 00
23c or who can be			26	3,500.00
claimed as a	27	Subtract line 26 from line 25. If line 26 is more than line 25, enter		29,000.00
dependent, see page 30.		This is your taxable income.	▶ 27	
All others:	28 29	Tax, including any alternative minimum tax (see page 30).	28	3,949,00
Single or	29	Credit for child and dependent care expenses. Attach Schedule 2.		
Married filing separately,	30	Credit for the elderly or the disabled. Attach		
\$5,450	30	Schedule 3. 30		
Married filing	31	Education credits. Attach Form 8863.		
jointly or Qualifying	32	Retirement savings contributions credit. Attach Form 8880. 32		
widow(er),	33	Child tax credit (see page 38). Attach		
\$10,900	33	Form 8901 if required.		
Head of household,	34	Add lines 29 through 33. These are your total credits.	34	0.00
\$8,000	35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-		3,949.00
	36	Advance earned income credit payments from Form(s) W-2, box 9		
	37	Add lines 35 and 36. This is your total tax.	▶ 37	3,949.00
	38	Federal income tax withheld from Forms W-2 and 1099. 38	1,290.00	
	39	2008 estimated tax payments and amount		
If you have		applied from 2007 return. 39		
a qualifying child, attach	40a	Earned income credit (EIC). 40a		
Schedule	b	Nontaxable combat pay election. 40b		
EIC.	41	Additional child tax credit. Attach Form 8812. 41		
	42	Recovery rebate credit (see worksheet on page 52). 42		
	43	Add lines 38, 39, 40a, 41, and 42. These are your total payments	• 4 3	4,290,00
Refund	44	If line 43 is more than line 37, subtract line 37 from line 43.	4.4	0.44
Diversi	45.	This is the amount you overpaid.	44	341.00
Direct deposit?	45a	Amount of line 44 you want refunded to you. If Form 8888 is attached, chec	k here ► 45a	341.00
See page 52	▶ b	Routing number	vings	
and fill in 45b, 45c,		Tidingol	9-	
and 45d or	► d	Account number		
Form 8888.	46	Amount of line 44 you want applied to your		
	40	2009 estimated tax.		
Amount	47	Amount you owe. Subtract line 43 from line 37. For details on ho)\\/	
	71	to pay, see page 53.	▶ 47	
you owe	48	Estimated tax penalty (see page 53). 48		
This also notes	-	to you want to allow another person to discuss this return with the IRS (see page 5	4)? Yes. Complete	the following. X No
Third party			,	
designee		esignee's ame Phone no. ()	Personal identification number (PIN)	
Sign	Ļ	nder penalties of perjury, I declare that I have examined this return and accompanying schedule	s and statements, and to the	ne best of my
here		nowledge and belief, they are true, correct, and accurately list all amounts and sources of income f preparer (other than the taxpayer) is based on all information of which the preparer has any k		r. Declaration
Joint return?	\ \ \ \	our signature Date Your occupation	Daytir	ne phone number
See page 15.		GROCER	(308)	8)272-2537
Keep a copy for your	5	pouse's signature. If a joint return, both must sign. Date Spouse's occupation		
records.				
Paid		reparer's Date Cho	eck if Preparer	's SSN or PTIN
	S		-employed L	
prenarer's	_			
preparer's use only	У	irm's name (or cours if self-employed), ddress, and ZIP code	Phone no. ()	

228	555	a Employee's social security number 400-00-6202	OMB No. 154	15-0008				
	loyer identification number 2-2244661	(EIN)			ges, tips, other compensation 25,007.00		746.0	
	loyer's name, address, and	ZIP code ORPORATION		l	cial security wages 25,007.00	I	security ta	
	7 MARKET			l	dicare wages and tips 25,007.00		are tax with 362.6	
SA	AN FRANCIS	SCO CA 94117		7 Soc	cial security tips	8 Alloca	ated tips	
d Cont	rol number			9 Ad	vance EIC payment	10 Deper	ndent care	benefits
	loyee's first name and initia	Last name O'GRAHAM	Suff.		nqualified plans	12a C O d e		
17	CRACKER	ST APT 5		13 Statuto employ	ry Retirement Third-party ee plan sick pay	12b C c d e		
AF	RAPAHOE N	IE 68922		14 Oth	ner	12c		
						12d		
f Emp	loyee's address and ZIP co	de						
15 State	Employer's state ID num 754391	0 / 1 /	17 State incom 786.		18 Local wages, tips, etc.	19 Local inco	ome tax	20 Locality name

W-2 Wage and Tax Statement

9008

Department of the Treasury-Internal Revenue Service

Copy 1—For State, City, or Local Tax Department

55555	a Employee's social security number 400-00-6202	OMB No. 1545-0008			
b Employer identification number 66-4444337	(EIN)	1 W	ages, tips, other compensation 13,493.00	2 Federal income tax w 1,544.00	ithheld
c Employer's name, address, and KEEBLER MF		3 S	ocial security wages 13,493.00	4 Social security tax with 836.57	thheld
602 ELF DR		5 N	edicare wages and tips 13,493.00	6 Medicare tax withheld 195.65	d
ST PAUL MN	55114	7 S	ocial security tips	8 Allocated tips	
d Control number		9 A	dvance EIC payment	10 Dependent care bene	fits
e Employee's first name and initia	Last name O'GRAHAM	Suff. 11 N	onqualified plans	12a	
17 CRACKER	ST APT 5	13 Statu	tory Retirement Third-party oyee plan sick pay	12b	
ARAPAHOE N	NE 68922	14 0	ther	12c	
				12d	
f Employee's address and ZIP co	de				
15 State	9 7 1 7	17 State income tax 549.00	18 Local wages, tips, etc.	19 Local income tax 20 I	Locality name

Form **W-2** Wage and Tax Statement

2008

Department of the Treasury-Internal Revenue Service

Copy 1—For State, City, or Local Tax Department

Nebraska Department of REVENUE

First Name(s) and Initial(s)

NEBRASKA INDIVIDUAL INCOME TAX RETURN for the taxable year January 1, 2008 through December 31, 2008 or other taxable year:
, 2008 through ,

FORM 1040N

2008

• Read instructions before completing this form

Last Name

PLEASE DO NOT WRITE IN THIS SPACE

D or D	E	TEST E Current Home Address ((Number and	Street or Rural Rou		RAHAM x Number)]	_							
Please Tyne or P	; L	17 CRAC		STA APT	5	RE									
۵	THE STATE OF THE S	City, Town, or Post Office		State NE		68922	Zip Code								
_		IMPORTANT: Your Social Security Num 400 00	SSN(S) MU nber 6202	Spouse's Soc	ED BELO cial Securit	ty No.		High Sc	hool Dis	strict Code			st be entered pol codes beg 25)		
	(1)[Farmer/Rancher	(2) Activ	ve Military	` ' L	eceased Taxpa first name & dat							/	/	
FOLD • HERE		Federal Filing Status (1) X Single (2) Married, filing	(3)	Married, filing	separat	tely-Spouse's	s S. S. No <u>.:</u>						ehold dependen	t child	dren
-		Check if YOU were: SPOUSE was:	(1)] 65 or older] 65 or older	(2) <u>(</u> 4) <u>(</u>	Blind Blind				e (such as y ndent: (1)[our pa	arent)		you oı	
_	3	Type of Return (1) ☐ Resident		Partial-year r			1-1 I)	,2008 1	to	8-31	, 2	2008 (attach Sch	nedule	e III)
		Federal exemptions	ss income	(AGI) (Federal	Form 10	040EZ, line	4; Federal I	orm 104	IOA, line	21;					1
-	6	Federal Form 1040, Nebraska standard of see instructions; othe \$5,450 if single; \$8,0	deduction (i erwise, ent	if you checked er \$10,900 if m	any box arried-jo	on line 2a o pintly or qual	or 2b above lified widow	, [er];		5,450	00	5	37,9	30	00
of W-2 Here		Total itemized deduc State and local incor	tions (Fede	eral Schedule <i>I</i> Federal Form 1	A, line 29 040, line	9 – see instr	ructions)			,	00				
State Copy	9	see instructions.) Nebraska itemized d									00				
당	10	Enter the amount fro	m line 6 or	line 9, whiche	ver is gre	eater (see in	structions)					10	5,4		00
Pleas	11 12	Nebraska income be Adjustments increas	ing federal	AGI (line 50, fi	rom atta	ched Nebra	ska			400		11	32,5	00	00
	13	Schedule I) Adjustments decreas Schedule I)	sing federa	I AGI (line 60, 1	from atta	ached Nebra	aska	13	3	3,000	00				
or Money Order Here	14	If the amount on line (NOTE: If line 12 is z Tax table income (e	zero (-0-), a	nd you check t	his box,	do not comp	plete Nebra	ska Sch	edule I.))		14	29,9	00	00
or Money (15	Nebraska income ta	x (residents	s use Nebr. Tax	(Table; c	others use N	ebr. Sch. II	I) <mark>15</mark>	5	818	00				
Check		Nebraska minimum of Total Nebraska tax line. Pay the amount	before pers	sonal exemptio	n credit	(add lines 1	5 and 16).	Do not pa	ay the a			17	8	18	00
Please Attach										(COMF	PLETI	E REVER	SE S	IDE

18	Amount from line 17 (Total Nebraska tax)		18	818	00
	Nebraska personal exemption credit for residents only (\$113 per exemption) 19	00		010	
	Credit for tax paid to another state (attach Nebraska Schedule II and the				
	other state's return). Check this box if reporting AMT credit	00			
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/or				
	Schedule 3 — see instructions) 21	00			
22	CDAA credit (see instructions)	00			
23	Form 3800N nonrefundable credit (attach Form 3800N)	00			
24	Nebraska child/dependent care credit, if line 5 is more than \$29,000				
	(see page 15 of instructions)	00			
25	Nebraska Charitable Endowment Tax credit (attach statement — see page 15				
	instructions to determine if you qualify)	00			
26	Credit for financial institution tax (see page 15 of instructions) (attach Form NFC) . 26	00			
	Total nonrefundable credits (add lines 19 through 26)		27	0	00
28	Subtract line 27 from line 18 (if line 27 is more than line 18, enter -0-). If result is more than your				
	federal tax liability (and line 12 is less than \$5,000), see instructions. If entering federal tax, check box:	,		040	
	and attach federal return copy		28	818	00
29	Nebraska income tax withheld (attach 2008 Forms W-2, W-2G, 1099-R,				
	1099-MISC, or 14N)	00			
30	2008 estimated tax payments (include 2007 overpayment credited to 2008 and				
	any payments submitted with an extension request)	00			
	Form 3800N refundable credit (attach Form 3800N)	00			
32	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less				
	(see page 16 of instructions and attach copy of Federal Form 1040A Sch. 2;				
	Federal Form 2441, or Nebraska Form 2441N)	00			
	Beginning Farmer credit (attach certificate)	00			
34	Nebraska earned income credit. Number of qualifying children 97				
	Federal credit 98 \$00 x .10 (10%). (attach federal return,	00			
25	pages 1 and 2 – see instructions)	00	25	706	00
	Add lines 29 through 34		35	786	00
36	Penalty for underpayment of estimated tax (see instructions). If you calculated a Form 2210N, including a		20		00
27	penalty of zero or greater, attach Form 2210N, and check this box 96		36 37	010	00
	Total tax and penalty for underpayment of estimated tax. Add lines 28 and 36		31	818	00
30	TOTAL AMOUNT DUE. If line 35 is less than line 37, subtract line 35 from line 37. Pay this amount in full. For credit card payment check here and see page 17 of instructions		20	32	00
20	If line 35 is more than line 37, subtract line 37 from line 35. This is the amount you OVERPAID		38 39	32	00
33	If the 35 is thore than the 57, subtract line 37 from the 35. This is the amount you OVERFAID		33		
40	Amount of line 39 you want APPLIED TO YOUR 2009 ESTIMATED TAX 40	00			
-10	7 through of thro do you want Air Eleb to room 2000 25 thin Air Eleb tax				
41	Wildlife Conservation Fund DONATION of \$1.00 or more	00			
42	Nebraska Campaign Finance CONTRIBUTION of \$1.00 or more	00			
	Amount of line 39 you want REFUNDED to you (line 39 minus lines 40, 41, and 42). If you file electronically a	nd			
	use Direct Deposit, you could receive your refund in 7-10 days, but if you file a paper return allow three	е			
	months for your refund		43		00
	Expecting a Refund?				
	Have it sent directly to your bank account! (see instructions on page 18)				
44	a Routing Number 1 = 44b Type of Account 1 =	Chec	kina	2 = Savings	
	(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32;				
	use an actual check or savings account number, not a deposit slip)			Direct	
44	Account Number			Direct Deposit	
	(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes	hlank	.)	s = 0,000	
	Under penalties of periury. I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge			s correct and comple	ete.
S	ign				
	ere、				
	Your Signature Date Signature of Preparer if Other Than a copy of	тахра	ayer	Date	
this re	ecords.			()	
, our i	Spouse's Signature (if filing jointly, both must sign) Daytime Phone Address			Daytime Phone)
	E-Mail Address				



NEBRASKA SCHEDULE I — Nebraska Adjustments to Income NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

• REFER TO INSTRUCTIONS ON PAGES 18-34

FORM 1040N Schedules I, II, and III 2008

00

00

• ATTACH THIS PAGE TO FORM 1040N

Name as Shown on Form 1040N		ecurity Number	
TEST E O'GRAHAM	400	00	6202
NEBRASKA SCHEDULE I— Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Pa • Attach additional pages if necessary	rtial-Year	Resident	ts
PART A—Adjustments Increasing Federal AGI			
45 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax: List type(s) and total amount: NE SCHOOL & MN GOVT OBLIG 45 a \$ 2,250.00)		
b Exempt interest income from Nebraska obligations (see instructions on page 18 of booklet): List type(s) and amount: NE SCHOOL BOND 45 b \$2,000.00)		
Enter the result of line 45a minus line 45b		25	0 00
46 Financial institution tax credit claimed (enter amount from line 26 — see page 18 instructions)			00
47 Long-Term Care Savings Plan recapture (also subject to 10% penalty) (see page 18 instructions)			00
48 Nebraska College Savings Plan Recapture (see page 18 instructions)		15	
49 Other adjustments increasing income (see page 19 instructions)			00
50 Total adjustments increasing income (total lines 45 through 49). Enter here and on line 12, Form 1040N		40	0 00
PART B—Adjustments Decreasing Federal AGI—see complete instructions on pages 19-21 of the	ie Nebraska i	DOOKIET	
51 State income tax refund deduction (enter line 10, Federal Form 1040 — see instructions)			00
List type(s) and amount: EE BONDS 52 a \$3,000.00)		
b List fund name, total dividend, and percent of regulated investment company dividend(s) from U.S. obligations:			
Total dividend: \$ % = 52 b \$			
Enter total of lines 52a and 52b		3,00	0 00
53 Taxable Tier I or II benefits paid by the Railroad Retirement Board. Attach all Form(s) 1099 (see instr.):		3,00	0 00
List type(s) and amount: Enter line 53 total:			00
54 Special capital gains/extraordinary dividends deduction (attach Form 4797N and copy of Fed. Schedule D -			100
see page 20 instructions)			00
ž	34		- 00
55 Nebraska College Savings Plan contribution or eligible donation see instructions on page 20)	55		00
56 Bonus depreciation subtraction — for add-backs in tax years 2000 through 2005. (Complete worksheet or			- 00
page 20 of instructions) (attach S corporation or partnership schedule, if applicable)			00
57 Enhanced Section 179 subtraction — for add-backs in tax years 2003, 2004 and/or 2005. (Complete			
worksheet on page 20 of instructions) (attach S corporation or partnership schedule, if applicable)	57		00
58 Nebraska Long-Term Care Savings Plan Contribution (see instructions on page 21)	58		00
59 Other adjustments decreasing taxable income (see page 21 instructions). Do not deduct other states' income	ne.		
List type(s) and amount:	59		00
60 Total adjustments decreasing income (total lines 51 through 59). Enter here and on line 13, Form 1040		3,00	
NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State for FULL-YEA	R RESIDE	NTS ON	LY
 Complete a separate Schedule II for each state. See instructions on page 21. A complete copy of the return filed with another state must be attached. If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state: 			
61 Nebraska income tax (line 17, Form 1040N)	61		00
62 Adjusted gross income derived from another state (do not enter amount of taxable income from the			
other state)	62		00
63 Calculated tax credit (see instructions on page 22)			
<u>Line 62</u> x Line 61			
Line 5 + Line 12 - Line 13 = Total + - =	63		00

65 Maximum tax credit (line 61, 63, or 64, whichever is least). Enter amount here and on line 20, Form 1040N.... 65



NEBRASKA SCHEDULE III — Computation of Nebraska Tax

FORM 1040N Sch. I, II, and III 2008

Name as Shown on Form 1040N

TEST E O'GRAHAM

Social Security Number

400 | 00 | 6202

NEBRASKA SCHEDULE III—

Computation of Nebraska Tax for NONRESIDENTS AND PARTIAL-YEAR RESIDENTS ONLY

- You must complete lines 1 through 14, Form 1040N. If you have state, local, or federal bond interest or other adjustments, complete Parts A and B of Nebraska Schedule I. Use Schedule III to calculate your Nebraska tax liability.
- You do not have to provide a copy of other state returns when filing Schedule III.

partnerships, S corporations, limited liability companies, estates and trusts, gain or loss, rents, royalties, and		
financial institution tax credit amount. If there is no Nebraska income or loss, enter -0		
List type(s) and amount: WAGES 25,007 INTEREST 975	25,982	00
67 Adjustments as applied to Nebraska income, if any. See instructions on page 23. List type(s) and amount: NE SHARE IRA DEDUCTION 1,300	1,300	00
68 Nebraska adjusted gross income (line 66 minus line 67)	24,682	
	24,002	00
69 Ratio — Nebraska's share of the total income (calculate to 5 decimal places, and round to 4): Line 68 24,682		
Line 5 + Line 12 - Line 13 = $\frac{13}{1000}$ Total 37,950 + 400 - 3,000 = $\frac{13}{35,350}$	6 9 8	2
70 Tax Table income (line 14, Form 1040N)	29,900	00
70 Tax Table income (line 14, Form 1040N)	,	
Additional Tax Rate Schedule: \$, minus credits: Jishtype(s) and		
amount(s) \$ See instructions on page 24. Enter net result	1,285	00
72 Enter personal exemption credit of \$113 for each federal exemption entered on line 4	113	00
73 Difference (line 71 minus line 72). If less than -0-, enter -0- and apply any unused personal exemption credit		
against any minimum taxes on line 75	1,172	00
Z Y Z		
74 Multiply line 73 by the ratio you computed on line 69. Enter result here and on line 15, Form 1040N	818	00
75 Minimum or other tax, see line 16 instructions and complete worksheet on page 14. Worksheet		
total, \$minus any unused personal exemption credit from line 7,		
equals \$ Multiply this amount by line 69 rat Enter result here and on		
line 16, Form 1040N		00
76 Earned Income Credit. (Partial-Year Residents Only) — Number of qualifying children		
Enter federal earned income credit from federal tax return: \$x .10 (10%).		
Enter result here. (See line 34 instructions)		00
77 Multlipy line 76 by the ratio you computed on line 69 (attach federal tax return pages 1 and 2 to your return).		
Enter result here and on line 34 Form 1040N		00

1040			tment of the Treasury—Internal Revenue Service Individual Income Tax Return 2008 (99) IRS Use On	v—Do no	t write o	r staple in this space.	
			he year Jan. 1–Dec. 31, 2008, or other tax year beginning , 2008, ending , 20			OMB No. 1545-0074	
Label			r first name and initial Last name		_	social security num	ber
		Т	EST M FAST		400) i00i620)3
on page 12)	в	If a	joint return, spouse's first name and initial Last name		Spous	e's social security r	number
Use the IRS	티						
	붙		ne address (number and street). If you have a P.O. box, see page 12. Apt. no. 23 SPEEDY WAY			ou must enter our SSN(s) above	
please print	в I—		, town or post office, state, and ZIP code. If you have a foreign address, see page 12.		_		
Presidential	٦		USHVILLE NE 69360		change	ng a box below wil your tax or refund	1 110t .
	gn	Ch	neck here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page	e 12)		You Spou	se
	1	1 🗆	Single 4 X Head of househol	d (with c	ualifyin	g person). (See page	e 13.) If
Filing Status	2	2 🛚	=			t not your dependen	-
Check only	3	3 _	_ manied ming department.			HYLLIS N FA	
one box.		<u> </u>		(er) with	depen	dent child (see pag Boxes checked	ge 14)
Exemptions	6	6a b	Yourself. If someone can claim you as a dependent, do not check box 6a Spouse		}	on 6a and 6b No. of children	
=xomptiono			Dependents: (2) Dependent's (3) Dependent's (4) if qual	, ,	on 6c who:	
			social security number relationship to 0	hild for chil edit (see pa		lived with youdid not live with	
					90 107	you due to divorce or separation	
If more than four dependents, see						(see page 16)	
page 15.	;					Dependents on 6c not entered above	
						Add numbers on	刁
		d	Total number of exemptions claimed			lines above ▶	
Income		7	Wages, salaries, tips, etc. Attach Form(s) W-2		7 8a		
	٤		Taxable interest. Attach Schedule B if required	· ·	oa		
Attach Form(s) W-2 here. Also	c		Tax-exempt interest. Do not include on line 8a		9a		
attach Forms	Ĭ		Qualified dividends (see page 19)	i			
W-2G and 1099-R if tax	10		Taxable refunds, credits, or offsets of state and local income taxes (see page 20)		10		
was withheld.	11		Alimony received		11		
	12	2	Business income or (loss). Attach Schedule C or C-EZ		12	13,997	.00
	13	3	Capital gain or (loss). Attach Schedule D if required. If not required, check here		13		
If you did not	14	4	Other gains or (losses). Attach Form 4797		14	0.000	00
get a W-2, see page 19.	15	5a	IRA distributions 15a b Taxable amount (see page	<i>'</i>	15b	2,000	.00
			Pensions and annuities b Taxable amount (see page	, ,	16b		
Enclose, but do not attach, any	17		Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Sched		17		
payment. Also,	18 19		Farm income or (loss). Attach Schedule F		19		
please use Form 1040-V.	20		Social security benefits . 20a b Taxable amount (see page 1)	24)	20b		
	21		Other income. List type and amount (see page 24)	, ,	21		
	22	2	Add the amounts in the far right column for lines 7 through 21. This is your total inco	me ▶	22	15,997	.00
A al:a4 a al	23	3	Educator expenses (see page 27)				
Adjusted	24	4	Certain business expenses of reservists, performing artists, and				
Gross			fee-basis government officials. Attach Form 2106 or 2106-EZ	_			
Income	25		Health savings account deduction. Attach Form 8889				
	26		Moving expenses. Attach Form 3903	9.00			
	27			7.00	_		
	28 29		Self-employed SEP, SIMPLE, and qualified plans Self-employed health insurance deduction (see page 26)		_		
	30		Penalty on early withdrawal of savings				
	31		Alimony paid b Recipient's SSN ▶				
	32		IRA deduction (see page 27)	00,0			
	33	3	Student loan interest deduction (see page 30)				
	34	4	Tuition and fees deduction. Attach Form 8917				
	35		Domestic production activities deduction. Attach Form 8903			2,989	$\cap \cap$
	36		Add lines 23 through 31a and 32 through 35		36	13,008	
	37	•	Subtract line 36 from line 22. This is your adjusted gross income		37	10,000	100

Form 1040 (2008)				Page 2
Tax	38	Amount from line 37 (adjusted gross income)	38	13,008.00
and	39a	Check ∫ ☐ You were born before January 2, 1944, ☐ Blind. ☐ Total boxes		, and the second
Credits	-	if: Spouse was born before January 2, 1944, ☐ Blind. checked ▶ 39a		
O Carto	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here > 39b		
Standard		Check if standard deduction includes real estate taxes or disaster loss (see page 31) > 39c		
Deduction	_		40	8,000.00
for—	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin) .	41	5,008,00
People who	41	Subtract line 40 from line 38	71	0,000.00
checked any box on line	42	If line 38 is over \$119,975, or you provided housing to a Midwestern displaced individual, see	42	3,500.00
39a, 39b, or		page 33. Otherwise, multiply \$3,500 by the total number of exemptions claimed on line 6d .	43	1,508,00
39c or who can be	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	151.00
claimed as a	44	Tax (see page 33). Check if any tax is from: a Form(s) 8814 b Form 4972		131.00
dependent, see page 31.	45	Alternative minimum tax (see page 36). Attach Form 6251	45	151 00
All others:	46	Add lines 44 and 45	46	151,00
Single or	47	Foreign tax credit. Attach Form 1116 if required		
Married filing separately,	48	Credit for child and dependent care expenses. Attach Form 2441		
\$5,450	49	Credit for the elderly or the disabled. Attach Schedule R . 49		
Married filing	50	Education credits. Attach Form 8863		
jointly or	51	Retirement savings contributions credit. Attach Form 8880 51		
Qualifying widow(er),	52	Child tax credit (see page 39). Attach Form 8901 if required 52		
\$10,900 ′	53	Credits from Form: a □ 8396 b □ 8839 c □ 5695 53		
Head of	54	Other credits from Form: a 3800 b 8801 c 54		
household, \$8,000	55	Add lines 47 through 54. These are your total credits	55	0.00
ψο,σσσ	56	Subtract line 55 from line 46. If line 55 is more than line 46, enter -0 ▶	56	151,00
O.H	57	Self-employment tax. Attach Schedule SE	57	1,978,00
Other	58	Unreported social security and Medicare tax from Form: a 4137 b 8919	58	
Taxes	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	200.00
	60	Additional taxes: a AEIC payments b Household employment taxes. Attach Schedule HNO	60	
	61	Add lines 56 through 60. This is your total tax	61	2,329.00
Dovmente	62	Federal income tax withheld from Forms W-2 and 1099 62 200,00		,
Payments	63	2008 estimated tax payments and amount applied from 2007 return 63		
If you have a	64a	Earned income credit (EIC)		
qualifying	_o-a b	Nontaxable combat pay election . 64b		
child, attach Schedule EIC.		Excess social security and tier 1 RRTA tax withheld (see page 59)		
Scriedule ElC.	65 66	Excess social security and tier i i i i i i i i i i i i i i i i i i		
		Additional child tax credit. Attach 1 offi 0012		
	67	Amount paid with request for extension to file (see page 59) Credits from Form: a 2439 b 4136 c 8801 d 8885 68		
	68	Credits Horri Form. 2 2400 \$ 2400 C C		
	69 70	First-time homebuyer credit. Attach Form 5405		
	71	Add lines 62 through 70. These are your total payments	71	3,117,00
- ·		, , ,	72	788.00
Refund	72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid	73a	788.00
Direct deposit? See page 59	73a	Amount of line 72 you want refunded to you. If Form 8888 is attached, check here ▶	700	700.00
and fill in 73b,	► b	Routing number Savings		
roc, and rou,	► d	Account number		
or Form 8888.	74	Amount of line 72 you want applied to your 2009 estimated tax 74	75	
Amount You Owe	75 76	Amount you owe. Subtract line 71 from line 61. For details on how to pay, see page 60 ► Estimated tax penalty (see page 61)	75	
		you want to allow another person to discuss this return with the IRS (see page 61)? X Yes. C	Comple	ete the following.
Third Party				ote the following. [] No
Designee	Des nar	signee's ne ► George Brett Phone no. ► (888) 123-2255 Personal identification number (PIN)	ation	3 8 8 0 0
Cian		der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and	to the	
Sign		ef, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of wh		
Here	You	ur signature Date Your occupation	Dayt	ime phone number
Joint return? See page 13.		TEACHER		8) 327-8370
Keep a copy	<u>C</u>		(30	0) 321-0310
for your	Spo	ouse's signature. If a joint return, both must sign. Date Spouse's occupation		
records.			D	ororio CCN or DTINI
Paid		parer's Date Check if self-employed	Prep	arer's SSN or PTIN
Preparer's		Schi employed	!	
Use Only	you	n's name (or EIN sif self-employed),	<u> </u>	,
	ado	dress, and ZIP code Phone no.	()
				Form 1040 (2008)

	☐ VOID ☐ CORRE	СТ	ED						
PAYER'S name, street address, city, state, and ZIP code			1 Gross distribution		OIVID ING. 1343-0113		_	Distributions From ensions, Annuities	
RAPID CITY FINA	NCIAL INV	\$	2,000.00)		0000	'	Retirement or	
714 W 3RD ST		2a	Taxable amour	nt		2008		Profit-Sharing Plans, IRAs,	
RAPID CITY SD 5	57701	\$	2,000.00)	F	orm 1099-R	Insurance Contracts, etc		
		2b	Taxable amount not determined		Total distributio				
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (in in box 2a)	cluded	4	Federal income withheld	tax	State, City, or Local	
65-9687321	400-00-6203	\$			\$	200.00		Tax Department	
RECIPIENT'S name TEST M FAST			/Designated Roth appreciation		Net unrealized appreciation in employer's sec	in			
		\$		l .=	\$				
Street address (including apt. no	,	7	Distribution code(s)	IRA/ SEP/ SIMPLE	8	Other			
123 SPEEDY WAY	1		1	SIMPLE	\$		%		
City, state, and ZIP code		9a	Your percentage	of total	9b	Total employee cor	ntributions		
RUSHVILLE NE 6		_	distribution	%	\$				
	1st year of desig. Roth contrib.	10		eld	11	State/Payer's s		12 State distribution	
		<u>\$</u>	20.00			1239876)	\$ NE	
Account number (see instructions)			Local tax withhe	eld	14	Name of locali	ty	15 Local distribution	
		\$			ļ			\$	
		\$						\$	

Form **1099-R**

Department of the Treasury - Internal Revenue Service

Nebraska Department of **REVENUE**

NEBRASKA INDIVIDUAL INCOME TAX RETURN

for the taxable year January 1, 2008 through December 31, 2008 or other taxable year: , 2008 through

FORM 1040N 2008

PLEASE DO NOT WRITE IN THIS SPACE

			completing this form							
ŧ	(First Name(s) and Initial(s)	Last Name							
or Pri		TEST M	FAST							
Please Type or Print			ute and Box Number)							
Pleas	E	123 SPEEDY WAY City, Town, or Post Office State	Zip Code							
	E	RUSHVILLE NE	6936							
_		IMPORTANT: SSN(S) MUST BE ENTER Your Social Security Number Spouse's Sc	ED BELOW.	Hig	h Scho	ol District Code		☐ (must be ente	red usina	high
_		400 00 6203	8	1	8	1 0 1	0	school codes page 25)		
	(1)	Farmer/Rancher (2) Active Military	(1) Deceased Taxpayer(s)					/	/_	
_	_		(first name & date of death)	:				/	/_	
- - - - - - - - - - - - - - - - - - -		Federal Filing Status (1) ☐ Single (3) ☐ Married, filing	g separately – Spouse's S. S. No.:			(4) X He	ad of I	Household		FOLD•HERE r
3_	0-	(2) Married, filing jointly and Full Name	(0)					r) with depend		dren ‡
ĭ	2a	Check if YOU were : (1) 65 or older SPOUSE was: (3) 65 or older				neone (such as ye denendent: (1) [•	r m̃
_	3	Type of Return				-		· · · ·		
		(1) Resident (2) X Partial-year (3) Nonresident	resident from 7-1 (attach Schedule III)	,2	008 to	12 - 31	, 2	008 (attach 9	Schedule	e III)
_		. , =								1
		Federal exemptions (number of exemptions Federal adjusted gross income (AGI) (Federa							4	
		Federal Form 1040, line 37)						5 13,	,008	00
	6	Nebraska standard deduction (if you checked see instructions; otherwise, enter \$10,900 if n								
a		\$5,450 if single; \$8,000 if head of household;				8,000	00			
Her	7	Total itemized deductions (Federal Schedule	A line 20 contratautions		. 7		00			
		State and local income taxes (Federal Form 1			. /		00			
Copy		see instructions.)			. 8		00			
tate C	9	Nebraska itemized deductions (line 7 minus	ine 8)		. 9		00			
ach S	10	Find with a consequent frager line Courting Court in the	and the first transition	-\				10 Ω	,000	00
se Att	10	Enter the amount from line 6 or line 9, whiche	ever/is greater (see instruction	is)						00
		Nebraska income before adjustments (line 5						11 5,	,008	00
	12	Adjustments increasing federal AGI (line 50, t Schedule I)			. 12		00			
	13	Adjustments decreasing federal AGI (line 60,	from attached Nebraska			700				
D.		Schedule I)				708 :□(see instr.)	00			
E L		(NOTE: If line 12 is zero (-0-), and you check	•						000	
2	14	Tax table income (enter line 11 plus line 12 i	minus line 13). If less than -0-	, enter	-0			14 4	,300	00
Money	15	Nebraska income tax (residents use Nebr. Ta	x Table; others use Nebr. Sch	. III)	. 15	0	00			
O X	16	Nebraska minimum or other tax (Forms 6251	, 4972, or 5329-see instructi	ons)	. 16	35	00			
1)	17	Total Nebraska tax before personal exemption	on credit (add lines 15 and 16). Do n	ot pay	the amount on th	is		25	
AIIach		line. Pay the amount from line 38						17	35	00

18	Amount from line 17 (Total Nebraska tax)		18	35	00
		00			
20	Credit for tax paid to another state (attach Nebraska Schedule II and the		l		
	other state's return). Check this box if reporting AMT credit	00	I		
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/or		I		
	Schedule 3 — see instructions)	00	I		
22	CDAA credit (see instructions)	00	l		
23	Form 3800N nonrefundable credit (attach Form 3800N)	00	l		
24	Nebraska child/dependent care credit, if line 5 is more than \$29,000		l		
	(see page 15 of instructions)	00	l		
25	Nebraska Charitable Endowment Tax credit (attach statement — see page 15		l		
	instructions to determine if you qualify)	00	l		
26	Credit for financial institution tax (see page 15 of instructions) (attach Form NFC) . 26	00			
27	Total nonrefundable credits (add lines 19 through 26)		27		00
28	Subtract line 27 from line 18 (if line 27 is more than line 18, enter -0-). If result is more than your				
	federal tax liability (and line 12 is less than \$5,000), see instructions. If entering federal tax, check box:],		0.5	
	and attach federal return copy		28	35	00
29	Nebraska income tax withheld (attach 2008 Forms W-2, W-2G, 1099-R,		I		
	1099-MISC, or 14N)	00	I		
30	2008 estimated tax payments (include 2007 overpayment credited to 2008 and		l		
	, p,	00	l		
	(00	l		
32	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less		l		
	(see page 16 of instructions and attach copy of Federal Form 1040A Sch. 2;		I		
		00	l		
	Beginning Farmer credit (attach certificate)	00	I		
34	Nebraska earned income credit. Number of qualifying children. 97		I		
	Federal credit 98 \$00 x .10 (10%). (attach federal return, pages 1 and 2 – see instructions)		I		
		00		070	
	Add lines 29 through 34		35	870	00
36	Penalty for underpayment of estimated tax (see instructions). If you calculated a Form 2210N, including a				00
	penalty of zero or greater, attach Form 2210N, and check this box 96		36	O.F.	00
	Total tax and penalty for underpayment of estimated tax. Add lines 28 and 36		37	35	00
38	TOTAL AMOUNT DUE. If line 35 is less than line 37, subtract line 35 from line 37. Pay this amount in full.		00		00
20	For credit card payment check here and see page 17 of instructions.		38	925	00
39	If line 35 is more than line 37, subtract line 37 from line 35. This is the amount you OVERPAID		39	835	00
40	Amount of line 39 you want APPLIED TO YOUR 2009 ESTIMATED TAX	00	I		
40	Amount of line 39 you want APPLIED TO YOUR 2009 ESTIMATED TAX40	00	I		
/11	Wildlife Conservation Fund DONATION of \$1.00 or more	00	I		
41	Whalle Conservation 1 and Doranton of \$1.00 of more	00	I		
42	Nebraska Campaign Finance CONTRIBUTION of \$1.00 or more	00	I		
	Amount of line 39 you want REFUNDED to you (line 39 minus lines 40, 41, and 42). If you file electronically at				
	use Direct Deposit, you could receive your refund in 7-10 days, but if you file a paper return allow three				
	months for your refund		43	800	00
	Expecting a Refund?			000	
	Have it sent directly to your bank account! (see instructions on page 18)				
44	a Routing Number 1 0 4 0 0 0 5 8 44b Type of Account 1 1 = 0	Chec	king	2 = Savings	
	(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32;	00	9		
	use an actual check or savings account number, not a deposit slip)			Direct	
44	Account Number 6 1 5 1 9 2 3 1 0 8 1 9 2 5 6 0 1			Deposit	
	(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes	hlank	.)	· · · · · · · · · · · · · · · · · · ·	
	Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge		,	is correct and comple	ete.
S	ign			•	
	ere.				
	Your Signature Date Signature of Preparer if Other Than a copy of	Тахра	yer	Date	
this r	ecords ()			()	
your	Spouse's Signature (if filing jointly, both must sign) Daytime Phone Address			Daytime Phone	9



NEBRASKA SCHEDULE I — Nebraska Adjustments to Income NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

• ATTACH THIS PAGE TO FORM 1040N • REFER TO INSTRUCTIONS ON PAGES 18-34

FORM 1040N Schedules I, II, and III 2008

65

00

Name as Shown on Form 1040N	Social Sec	curity Number	
TEST M FAST	400		203
NEBRASKA SCHEDULE I— Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partial • Attach additional pages if necessary			
PART A—Adjustments Increasing Federal AGI			
45 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax:			
List type(s) and total amount: 45 a \$			
b Exempt interest income from Nebraska obligations (see instructions on page 18 of booklet):			
List type(s) and amount: Enter the result of line 45a minus line 45b			
	45		00
46 Financial institution tax credit claimed (enter amount from line 26 — see page 18 instructions)	46		00
47 Long-Term Care Savings Plan recapture (also subject to 10% penalty) (see page 18 instructions)	47		00
48 Nebraska College Savings Plan Recapture (see page 18 instructions)	48		00
, , , , , , , , , , , , , , , , , , , ,	49		00
50 Total adjustments increasing income (total lines 45 through 49). Enter here and on line 12, Form 1040N		-11-4	00
PART B—Adjustments Decreasing Federal AGI—see complete instructions on pages 19-21 of the Ne	braska bo	оскіет	
E1 State income tay refund deduction (enter line 10 Federal Form 1040	E1		00
 51 State income tax refund deduction (enter line 10, Federal Form 1040 — see instructions) 52 a Interest and dividend income from U.S. government obligations (list below or attach sch.—see instr.) 	31		00
32 a interest and dividend income from 0.3. government obligations (list below of attach sch.—see firsti.)			
List type(s) and amount:			
List type(s) and amount:			
2 Zist rand Hams, total divisiona, and personic of regulated in the single sing			
U.S. obligations:			
Total dividend: \$ % = 52 b \$			
Enter total of lines 52a and 52b	52		00
53 Taxable Tier I or II benefits paid by the Railroad Retirement Board. Attach all Form(s) 1099 (see instr.):			
List type(s) and amount: Enter line 53 total:	53		00
54 Special capital gains/extraordinary dividends deduction (attach Form 4797N and copy of Fed. Schedule D —			
see page 20 instructions)	54		00
y			
55 Nebraska College Savings Plan contribution or eligible donation see instructions on page 20)	55		00
56 Bonus depreciation subtraction — for add-backs in tax years 2000 through 2005. (Complete worksheet on		413	
page 20 of instructions) (attach S corporation or partnership schedule, if applicable)	56	410	00
57 Enhanced Section 179 subtraction — for add-backs in tax years 2003, 2004 and/or 2005. (Complete		295	
worksheet on page 20 of instructions) (attach S corporation or partnership schedule, if applicable)	57	200	00
58 Nebraska Long-Term Care Savings Plan Contribution (see instructions on page 21)	58		00
59 Other adjustments decreasing taxable income (see page 21 instructions). Do not deduct other states' income.	30		00
List type(s) and amount:	59		00
60 Total adjustments decreasing income (total lines 51 through 59). Enter here and on line 13, Form 1040N	60	708	00
NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State for FULL-YEAR R	ESIDEI	NTS ONLY	1
Complete a separate Schedule II for each state. See instructions on page 21.			
A complete copy of the return filed with another state must be attached.			
• If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state:	1		
C1 Nielewanka inagena tay (line 17. Farm 1040N)	C4		
61 Nebraska income tax (line 17, Form 1040N)62 Adjusted gross income derived from another state (do not enter amount of taxable income from the	ы		00
, o	60		
other state)	62		00
Line 62			
Line 5 + Line 12 - Line 13 = Total + - = - x Line 61	63		00
	30		00
64 Tax due and paid to another state (do not enter amount withheld for the other state)	64		00

65 Maximum tax credit (line 61, 63, or 64, whichever is least). Enter amount here and on line 20, Form 1040N....



NEBRASKA SCHEDULE III — Computation of Nebraska Tax

FORM 1040N Sch. I, II, and III 2008

Name as Shown on Form 1040N
TEST M FAST

Social Security Number

400 | 00 | 6203

NEBRASKA SCHEDULE III—

Computation of Nebraska Tax for NONRESIDENTS AND PARTIAL-YEAR RESIDENTS ONLY

- You must complete lines 1 through 14, Form 1040N. If you have state, local, or federal bond interest or other adjustments, complete Parts A and B of Nebraska Schedule I. Use Schedule III to calculate your Nebraska tax liability.
- You do not have to provide a copy of other state returns when filing Schedule III.

8,999	00
1,203	00
7,796	00
6 2 2	0
	8
4,300	00
110	00
113	00
0	00
0	00
35	00
292	00
185	00
	0



Nebraska Child and Dependent Care Expenses

• File Form 2441 N ONLY if you do not file Federal Form 2441 or Form 1040A, Schedule 2

File only if your federal adjusted gross income is \$29,000 or less

Complete réverse side if réceiving dependent benefits care

Attach to Form 1040N

dependent care benefits?

FORM 2441N 2008

Name as Shown on Form 1040N Your Social Security Number TEST M FAST 400 | 00 6203

BEFORE YOU BEGIN: You need to understand the following terms. See Federal Form 2441 Definitions on page 1 of those instructions.

 Dependent Care Benefits Qualifying Person(s) Qualified Expenses PART I — Persons or Organizations Who Provide the Care • You must complete this part. (If you need more space, use the bottom of page 2.) 1 (A) Care Address **Identifying Number** Amount paid Provider's Name (Number, Street, Apt. No., City, State, and Zip Code) (SSN or EIN) (See Instructions) LITTLE TYKES 1617 N 4TH ST **RUSHVILLE NE 69360** 800.00 47-1316183 ANN'S 5831 SUNRISE RD DAYCARE **RUSHVILLE NE 69360** 47-6017032 700.00 ABC DAYCARE 900 Z ST **RUSHVILLE NE 69360** 47-6251030 600.00 Complete only Part II below. Did you receive

CAUTION: If the care was provided in your home, you may owe employment taxes. See the instructions for Federal Form 1040, line 57.

Complete Part III on the back next.

Yes-

PART II — Credit for Child and Dependent Care Expenses

2 Information about your qualifying person(s). If you have more than three qualifying persons, attach a schedule. (C) Qualified Expenses You (B) **Qualifying Person's Name** Qualifying Person's Incurred and Paid in 2008 for the First **Social Security Number** person(s) listed in Column (A) **PHYLLIS FAST** 400 00 6231 3.000.00 3 Add the amounts in Column (C) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from 3.000.00 3 13,997,00 4 Enter your earned income. See Federal Form 2441 instructions..... 4 5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the Federal Form 2441 instructions); all others, enter the amount from line 4 5 13,997.00 6 3,000.00 **6** Enter the **smallest** of line 3, 4, or 5 7 Enter the amount from Form 1040N line 5 or Form 1040NS line 3 13,008.00 (If line 7 is over \$29,000, do not file this form) 8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7 If line 7 is: Federal decimal But not amount is Over over 15,000 .35 15,000 17,000 .34 17.000 19.000 .33 19,000 21,000 .32 23,000 .31 21,000 23,000 25,000 .30 25,000 27,000 .29 27,000 8 x .35 29,000 9 Multiply line 6 by the decimal amount on line 8. If you paid 2007 expenses in 2008, see the Federal Form 2441 instructions. Enter here and on line 1 of the Refundable Child/Dependent Care Worksheet (page 16 of Form 1040N instructions)..... 9 1.050.00



Dependent Care Benefits

FORM 2441N

Name as Shown on Form 1040N Social Security Number

	PART III — Dependent Care Benefits			
10	Enter the total amount of dependent care benefits you received in 2008. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a particulate amounts you received under a dependent care assistance program from your seproprietorship or partnership	de tner, ole	10	
11	Enter the amount forfeited or carried forward to 2009, if any (see the Federal Form 2441 in	structions)	11	
	Subtract line 11 from line 10		12	
14	Enter the smaller of line 12 or 13			
	Enter your earned income. See Federal Form 2441 instructions			
	Enter the smallest of line 14, 15, or 16		18	
	Subtract line 18 from line 12		20	
21	Deductible benefits. Enter the smallest of line 17, 18, or 20		21	
22	Enter the smaller of line 17 or 20			
23	Enter the amount from line 21			
24	Excluded benefits. Subtract line 23 from line 22. If zero or less, enter -0		24	
25	Taxable benefits. Subtract line 24 from line 19. If zero or less, enter -0		25	
	To claim the child and dependent care credit, complete lines 20	6-30 below.		
26	Enter \$3,000 (\$6,000 if two or more qualifying persons)		26	
	Add lines 21 and 24		27	
	Complete line 2 on the front of this form. Do not include in Column (C) any benefits sho line 27 above. Then, add the amounts in Column (C) and enter the total here Enter the smaller of line 28 or 29. Also, enter this amount on line 3 on the front of this form.	wn on	29	
	complete lines 4-9		30	
	PROVIDER ADDRESS FEIN (YZ LEARNING 111 A ST RUSHVILLE NE 69360 47-110462		MOUNT 500.00	

LINE 29

You MUST attach all Forms W-2, W-2G, 1099-R, and 1099-MISC.

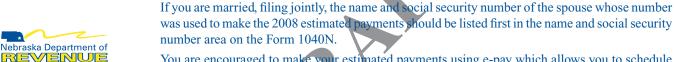
Nebraska Income Tax Withheld. Enter your total Nebraska income tax withheld from Federal Forms W-2, W-2G, 1099-R, or 1099-MISC. Do not use state wages. Your withholding credit will not be allowed if you do not attach the proper forms.

A fiscal year taxpayer who has W-2's issued on a calendar-year basis must attach the 2008 W-2s to the 2008 Form 1040N for the fiscal year beginning in 2008. If you receive your 2009 W-2 before filing your 2008 Form 1040N, save it to attach to the 2009 Form1040N.

Nonresidents claiming credit for Nebraska tax withheld by a partnership, limited liability company, S corporation, estate, or trust must attach a copy of the Statement of Nebraska Income Tax Withheld for Nonresident Individual, Form 14N. The tax year ending date on the Form 14N must be the same as the tax year of the individual's return being filed.

LINE 30

Estimated Tax Payments. Report your 2008 estimated payments and any tax year 2007 carryover



You are encouraged to make your estimated payments using e-pay which allows you to schedule all four of your estimated payments at one time. The Form 1040N-ES is not required to be sent in when you use e-pay. See page 4 for details about paying your estimated tax electronically.

LINE 31

e-pa

Form 3800N Refundable Credit. Enter any refundable credit calculated on Form 3800N. Attach Form 3800N.

LINE 32

Nebraska Child/Dependent Care Refundable Credit. (Adjusted Gross Income \$29,000 or Less and Full-Year or Partial-Year Resident). If you filed a married, filing jointly federal return but a married, filing separately Nebraska return, do not claim this credit. Attach Schedule 2 (Form 1040A), Federal Form 2441 (Form 1040) or Nebraska Form 2441N to your Nebraska return. Refer to the following chart and enter on line 3 of the worksheet below the applicable percentage for your AGI level:

AGI Over	But not over	Percent	AGI Over	But not over	Percent
\$0 or less	- 22,000	100%	\$25,000 -	- 26,000	60%
22,000	- 23,000	90%	26,000 -	- 27,000	50%
23,000	- 24,000	80%	27,000 -	- 28,000	40%
24,000	- 25,000	70%	28,000 -	- 29,000	30%

REFUNDABLE CHILD/DEPENDENT **CARE CREDIT WORKSHEET**

1. Enter line 9 amount (prior to the federal credit limitation) from:					
2008 Schedule 2 (Federal Form 1040A), or					
Federal Form 2441 (Form 1040), or from					
Nebraska Form 2441N	1.\$	1,050.00			
2. Enter federal AGI (line 5, Form 1040N)	2.	13,008.00			
3. Enter percentage from chart if AGI is \$29,000 or less	3.	100	%		
(Note: If AGI is more than \$20,000, STOP: you cannot cla	im				

(Note: If AGI is more than \$29,000, STOP; you cannot claim a credit on line 32; refer to line 24 instructions instead)

4. Multiply line 1 by line 3 percentage (residents, enter result on line 32) 1,050.00 (partial-year residents, complete lines 5 and 6 below) .. 4. .6338 5. Enter line 69 ratio from Schedule III 5. 6. Multiply line 4 by line 5, enter result on line 32 6. 665.00

LINE 33

Beginning Farmer Credit. Enter the credit granted to eligible claimants who receive a certificate from the Nebraska Department of Agriculture. For further information on this credit, contact the Department of Agriculture at (402) 471-6890 or (800) 753-9396.

LINE 53

Railroad Retirement Board Pension Payments. Enter any federally taxed Tier I or II retirement benefits paid by the Railroad Retirement Board (RRB). This includes any dual vested benefits or supplemental annuities. Also report any unemployment or sickness insurance payments made by the RRB. Attach a copy of Forms RRB-1099 and RRB-1099-R.

LINE 54

Special Capital Gains/Extraordinary Dividends Deduction. This deduction is available only to Nebraska residents. Enter the amount of the special capital gain or extraordinary dividend. Please refer to the Special Capital Gains Election Computation, Form 4797N, for additional information. The Form 4797N and a copy of Federal Schedule D must be attached to your Form 1040N to document your election.

LINE 55

Nebraska College Savings Plan. Enter the amount contributed to the account owner's Nebraska College Savings Plan account not to exceed the maximum contribution amount of \$5,000 or \$2,500 if married filing separately. The Nebraska College Savings Plan is a 529 Plan administered by the Nebraska State Treasurer who has contracted with Union Bank of Lincoln. You cannot deduct contributions made to other states' plans on line 55. Only the account owner may claim this deduction.

Donations, gifts, and grants to the Nebraska educational savings plan trust for deposit to the endowment fund are, to the extent not deducted for federal income tax purposes, allowed as a subtraction from the donor's federal adjusted gross income on line 55. You must enclose a copy of the letter of receipt from the State Treasurer's office acknowledging the gift received.

LINE 56

Bonus Depreciation Subtraction. Use the worksheet below to compute the amount to report on line 56 of Nebraska Schedule I. For tax years 2000 through 2005 a portion of the bonus depreciation allowed on the federal income tax return was required to be added back to the Nebraska income tax return. This add-back can be deducted at the rate of 20 percent per year. For more information see our Web site.

LINE 56 WORKSHEET PREVIOUS BONUS DEPRECIATION ADD-BACK						
Tax Year	Column A		Column B			
2000						
2001 \$						
2002 \$ _						
2003		\$				
2004		\$	1,100.00			
2005		\$	965.00			
Col. A and B Totals\$ _		\$	2,065.00			
Multiply by 20%	x .20		x .20			
Col. A and B Results\$		\$	413.00			
Amount to report on line 56. Ac	dd					
Columns A and B Results		\$	413.00			

LINE 57

Enhanced Section 179 Subtraction. Use the worksheet below to compute the amount to report on line 57 of Nebraska Schedule I. Tax year 2008 is the third year you can deduct 20 percent of the total amount previously added back in tax years 2003, 2004, and/or 2005. Shareholders and partners must attach Schedule K-1 or equivalent.

LINE 56 WORKSHEET						
	Enhanced Section 179					
Tax Year	Add-Back					
2003	\$					
2004	\$875.00					
2005	\$600.00					
Total	\$1,475.00					
Multiply by (20%)	x .20					
Amount to report on line 57	\$					

LINE 12	Adjustments Increasing Federal AGI. Enter amount from line 50 of Nebraska Schedule I. See Schedule I instructions on page 18 for additional information.							
LINE 13	Adjustments Decreasing Federal AGI. Enter the amount from line 60 of Nebraska Schedule I. See Schedule I instructions for additional information. Note: If line 12 is -0-, and your only adjustment decreasing is a state income tax refund, enter the amount of the refund on line 13 and check the box below line 13. You do not need to complete Schedule I.							
LINE 14	Tax Table Income. If you do not have adjustments to federal adjusted gross income, enter the line 11 amount on line 14. If you have adjustments, line 14 equals line 11 plus line 12 minus line 13.							
LINE 15	Nebraska Income Tax. Resident taxpayers use the Nebraska Tax Table on pages 29 to 34. If Federal AGI is more than \$159,950 (\$79,975 if married, filing separately), you must use both the Tax Table and the Additional Tax Rate Schedule to calculate your Nebraska tax. Enter the amount from line 3 of the Additional Tax Rate Schedule on page 35.							
	Nonresidents and partial-year residents, enter the amount from line 74, Nebraska Schedule III.							
LINE 16	Nebraska Minimum or Other Tax. If you were required to pay:							
	1. Federal alternative minimum tax or;							
	2. Federal tax on tump-sum distributions of qualified retirement plans; and/or							
	3. Federal tax on early distributions of qualified retirement plans, use the worksheet below to calculate the amount to enter on line 16.							
	Nonresidents and partial-year residents: Use the worksheet results to complete the calculation for line 75, Nebraska Schedule III.							
	NEBRASKA MINIMUM OR OTHER TAX WORKSHEET							
	Alternative minimum tax, from Federal Form 6251 recalculated for Nebraska using Nebraska Revenue Ruling 22-08-1\$							
	2. Tax on lump-sum distributions (enter federal tax amount from Federal Form 4972)							
	3. Tax on early distributions (enter lesser of federal tax amount from Part I, Federal Form 5329 or line 59 of Federal Form 1040)							
	4. SUBTOTAL (Add lines 1 through 3)							
	5. TOTAL (line 4 multiplied by 29.6%)							
	ENTER THIS TOTAL ON LINE 16, FORM 1040N							
	Attach a copy of your Federal Form 4972, 5329 or (Form 1040 if Form 5329 not required) or recalculated Form 6251 to your return.							
	A credit for prior year minimum tax must be calculated according to Revenue Ruling 22-08-2, and is entered on line 20. Also check the box on line 20 to indicate you are reporting an "AMT Credit." Nonresidents and partial-year residents claim this credit on line 71, Nebraska Schedule III.							
LINE 17	Enter the total of lines 15 and 16.							
LINE 18	Enter the amount from line 17.							
LINE 19	Nebraska Personal Exemption Credit. Residents claim a \$113 credit for each federal exemption reported on line 4, Form 1040N.							
	EXAMPLE: Mr. and Mrs. Bourg, who are Nebraska residents, have AGI of \$25,000 and claim three exemptions on line 4. Their personal exemption credit on line 19 is:							

\$113 x 3 = \$339. They enter \$339 on line 19 and include it in the line 27 total.

14 www.revenue.ne.gov

Form	•		ury—Internal Reve				0000					
1040A	U.S.	Individua	I Income	Гах Re	turr	(99)	2008	IRS Use	Only—Do not v	vrite or staple in this s		
Label	Your first	name and initial		Last nai	me					OMB No. 1545-0074		
(See page 15.) L A B	TE	ST U		GR	AS	S			40	ocial security number 0 0 0 6 20	14	
Use the		If a joint return, spouse's first name and initial MAY B				Last name GRASS Spouse's social security of 4 0 0 10 0 6 2						
IRS label. Otherwise,	Home address (number and street). If you have a P.O. box, see page 15. 74131 FESCUE DR Apt. no. You must enter your SSN(s) above.											
please print or type.	City, town	or post office, sta	ite, and ZIP code. If you	ou have a for		dress, see pag	ge 15.	750		ng a box below will	not	
Presidential Election Campaign			GROVE		NE Wal	nt \$3 to a		752		your tax or refund. You Spor	usa.	
Filing												
status Check only one box.	2 X	Married filing	jointly (even if o separately. Ente				If the enter	e qualifying per this child's	erson is a child name here. ►	d but not your deper	ndent,	
Exemptions	6a 🛭	_	. If someone	can clai	im yo	ou as a d			. ,	Boxes checked on		
•	b D	Spouse	box 6a.		١,					6a and 6b No. of children	_2	
	_	Dependents	s:	(2) De	nende	nt's social	(3) Depe	nuents	4) vif qualifyin child for child	on 6c who:	0	
16	(1) First name Last name				(2) Dependent's social security number			relationship to tax		you	_3	
If more than six dependents,	GRAY		GRASS	400	00	6242	Son		page 18)	did not live with you due		
see page 18.	BLUE		GRASS	400		6243	Daught	er	<u> </u>	to divorce or separation		
	GREE	<u>:N</u>	GRASS	400	00	6244	Son		7	(see page 19)		
					<u> </u>	<u> </u>				Dependents on 6c not		
					! !	! !				_ entered above		
	d T	otal numbe	er of exemption	ns clain	ned					Add numbers on lines above	5	
Income	G I	otal Hambe	n or oxomptic	one orani	100.						T	
Attach	7 \	Wages, sala	aries, tips, etc	. Attach	Forr	m(s) W-2	2.		7	30,180	0.00	
Form(s) W-2	82 7	Tavahla inte	erest. Attach	Schedul	ດ 1 if	require	Ч		8a	1,470	00	
here. Also attach			t interest. Do						Ja	1,170		
Form(s)	9aOrdinary dividends. Attach Schedule 1 if required.9a											
1099-R if tax was withheld.	b Qualified dividends (see page 22). 9b 10 Capital gain distributions (see page 22). 10											
If you did not	10 (11a		distributions	(see pa	ge 2	∠).	11h Tay	able amo	10 unt		+	
get a W-2, see		distributions	s. 11a					e page 22)		1,500	00	
page 21.		2a Pensions and 12b Taxable amount										
Enclose, but do not attach, any	annuities. 12a (see page 23). 12b											
payment.	13 l	Unemplovm	ent compens	ation an	d Ala	aska Per	manent Fi	und divide	ends. 13	2,500	000	
	14a S	Social secu	rity				14b Tax	able amo	unt			
	k	penefits.	14a				(see	e page 25). 14k	D		
	15 A	Add lines 7	through 14b (f	ar right	colum	nn). This	is your tot	al income	<u>.</u> ▶ 15	35,650	00.0	
Adjusted	40 [`		10					
gross			penses (see).		16 17	1 00	20 00			
income	17 IRA deduction (see page 27). 17 1,000.00 18 Student loan interest deduction (see page 29). 18											
	_			,		<u> </u>						
			fees deduction							1 000		
	<u>20</u> /	4aa lines 1	6 through 19.	inese a	are yo	our tota	adjustme	ents.	20	1,000	1.00	
	21 8	Subtract lin	e 20 from line	15. Thi	s is y	your adj	usted gro	ss incom	e. ▶ 21	34,650	00	
For Disclosure, F	Privacy A	Act, and Par	perwork Redu	ction Ac	t Noti	ice, see	page 74.	Cat. No	o. 11327A	Form 1040A	(2008)	

Form 1040A	(2008				Pag	ge 2
Tax,	22	Enter the amount from line 21 (adjusted gross income).		22	34,650.	00
credits,	23a		13		,	
•		if:	23a			
and .	b	If you are married filing separately and your spouse itemizes				
payments						
Standard	С	Check if standard deduction includes real estate taxes (see page 30)	23c	X		
Deduction for—	24	Enter your standard deduction (see left margin).		24	12,950	00
People who	25	Subtract line 24 from line 22. If line 24 is more than line 22, enter-	0	25	21,700.	00
checked any	26	If line 22 is over \$119,975, or you provided housing to a Midweste				
box on line 23a, 23b, or		displaced individual, see page 32. Otherwise, multiply 3,500 by the				
23c or who		number of exemptions claimed on line 6d.		26	17,500	00
can be claimed as a	27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -	0			
dependent,		This is your taxable income.		2 7	4,200	00
see page 30.	28	Tax, including any alternative minimum tax (see page 30).		28	420.	-
All others:	29	Credit for child and dependent care expenses.				-
Single or Married filing		Attach Schedule 2. 29	420.0	0		
separately,	30	Credit for the elderly or the disabled. Attach				
\$5,450		Schedule 3. 30				
Married filing	31	Education credits. Attach Form 8863.				
jointly or Qualifying	32	Retirement savings contributions credit. Attach Form 8880. 32				
widow(er),	33	Child tax credit (see page 38). Attach				
\$10,900 Head of		Form 8901 if required.				
household,	34	Add lines 29 through 33. These are your total credits.		34	420	00
\$8,000	35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0		35	0.0	00
	36	Advance earned income credit payments from Form(s) W-2, box 9.		36		
	37	Add lines 35 and 36. This is your total tax.		37	0.0	00
	38	Federal income tax withheld from Forms W-2 and 1099. 38	545.0	0		
	39	2008 estimated tax payments and amount				
If you have		applied from 2007 return. 39				
a qualifying child, attach	40a	Earned income credit (EIC). 40a 1	,468.0	0		
Schedule	b	Nontaxable combat pay election. 40b				
EIC.	41		,000.0	0		
	42	Recovery rebate credit (see worksheet on page 52). 42				
	43	Add lines 38, 39, 40a, 41, and 42. These are your total payments.		► 43	5,013.	<u>00</u>
Refund	44	If line 43 is more than line 37, subtract line 37 from line 43.		4.4		
D'I	45	This is the amount you overpaid.		44	5,013	
Direct deposit?	45a	Amount of line 44 you want refunded to you. If Form 8888 is attached, check	here	45a	5,013,	00
See page 52	▶ b	Routing 1 0 4 0 0 0 0 5 8 ► c Type: Checking X Sav	inas			
and fill in		number	11193			
45b, 45c, and 45d or	► d	Account 1 4 1 7 1 9 4 6 4 9				
Form 8888.				_		
	46	Amount of line 44 you want applied to your 2009 estimated tax. 46				
	47	10				
Amount	47	Amount you owe. Subtract line 43 from line 37. For details on how		. 17		
you owe	48	to pay, see page 53. Estimated tax penalty (see page 53). 48		► 47		
		Estimated tax penalty (see page 53). 20 you want to allow another person to discuss this return with the IRS (see page 54).	\2 V V 2	Compl	ata tha fallauring	N.
Third party	, .	bo you want to allow another person to discuss this return with the ind (see page 54): 🔼 ies	. Compi	Ŭ -	No
					on callata	0
designee		Oesignee's GEORGE BRETT Phone (888) 123-2255	Personal id		3 8 8 0	
	r	ame ► GEURGE BREII no. ► (888) 123-2255	number (P	IN)	3 8 8 0	
Sign	r l	Inder penalties of perjury, I declare that I have examined this return and accompanying schedules unowledge and belief, they are true, correct, and accurately list all amounts and sources of income I i	number (P and statemer received duri	IN)	3 8 8 0	
Sign here	r l k	ame ► GEURGE BREII no. ► (888) 123-2255	number (P and statem received duri	ents, and ing the ta	3 8 8 0	
Sign	r l k	Inder penalties of perjury, I declare that I have examined this return and accompanying schedules unowledge and belief, they are true, correct, and accurately list all amounts and sources of income I if preparer (other than the taxpayer) is based on all information of which the preparer has any known than the taxpayer.	number (P and statem received duri	ents, and ing the ta	to the best of my x year. Declaration	
Sign here Joint return? See page 15. Keep a copy	r	Inder penalties of perjury, I declare that I have examined this return and accompanying schedules inowledge and belief, they are true, correct, and accurately list all amounts and sources of income I of preparer (other than the taxpayer) is based on all information of which the preparer has any known signature Date Your occupation Your occupatio	number (P and statem received duri	ents, and ing the ta	to the best of my x year. Declaration	
Sign here Joint return? See page 15.	r	Juder penalties of perjury, I declare that I have examined this return and accompanying schedules inowledge and belief, they are true, correct, and accurately list all amounts and sources of income I of preparer (other than the taxpayer) is based on all information of which the preparer has any known of vour signature Date Your occupation TRAINER	number (P and statem received duri	ents, and ing the ta	to the best of my x year. Declaration	
Sign here Joint return? See page 15. Keep a copy for your records.		Juder penalties of perjury, I declare that I have examined this return and accompanying schedules in owledge and belief, they are true, correct, and accurately list all amounts and sources of income I if preparer (other than the taxpayer) is based on all information of which the preparer has any known of vour signature Date TRAINER Spouse's signature. If a joint return, both must sign. Date Date	number (P and statem received duri owledge.	ents, and ing the ta	to the best of my x year. Declaration	
Sign here Joint return? See page 15. Keep a copy for your records.		Inder penalties of perjury, I declare that I have examined this return and accompanying schedules in owledge and belief, they are true, correct, and accurately list all amounts and sources of income I in the preparer (other than the taxpayer) is based on all information of which the preparer has any known of the preparer in the pre	number (P and statem received duri owledge.	ents, and ing the ta	to the best of my x year. Declaration Daytime phone number	
Sign here Joint return? See page 15. Keep a copy for your records.	r I I I I I I I I I I I I I I I I I I I	Inder penalties of perjury, I declare that I have examined this return and accompanying schedules in owledge and belief, they are true, correct, and accurately list all amounts and sources of income I in the preparer (other than the taxpayer) is based on all information of which the preparer has any known of the preparer in the pre	number (P and statem- received duri owledge.	ents, and ing the ta	to the best of my x year. Declaration Daytime phone number	

22222	a Employee's social security number $400-00-6204$	OMB No. 154	5-0008					
b Employer identification number (EIN)				ges, tips, other compensation	2	Federal income t	ax withheld	
02-5689124				21,640.00		408.00		
c Employer's name, address, and	ZIP code		3 Social security wages			4 Social security tax withheld		
SNODGRASS	FEED AND SEED)	21,640.00			1,341.68		
			5 Medicare wages and tips			6 Medicare tax withheld		
1 PLANTATIO	N BLVD		21,640.00			313.78		
NORWAY KS 67654				cial security tips	8 Allocated tips			
d Control number			9 Adv	vance EIC payment	10	Dependent care	benefits	
e Employee's first name and initia	Last name GRASS	Suff.	11 No	nqualified plans	12a			
74131 FESCUE DR				ry Retirement Third-party ee plan sick pay				
MEADOW GROVE NE 68752			14 Other			12c		
					12d			
f Employee's address and ZIP co	de							
KS Employer's state ID num KS 42 17575	0 / 1 /	17 State incom		18 Local wages, tips, etc.	19 Loc	al income tax	20 Locality name	

Form W-2 Wage and Tax
Statement
Copy 1—For State, City, or Local Tax Department

2008

Department of the Treasury-Internal Revenue Service

	-						
25555	a Employee's social security number 400-00-6241	OMB No. 154	15-0008				
b Employer identification numbe 47-1938091	r (EIN)		1 Wa	ges, tips, other compensation 8,540.00	2 Fede	eral income tax 137.0	
c Employer's name, address, an			3 Soc	cial security wages 8.540.00	4 Socia	al security tax v	
97 WHEATLE			5 Me	dicare wages and tips 8,540.00	6 Medi	icare tax withhe	
TILDEN NE	68781		7 Soc	cial security tips	8 Alloc	ated tips	
d Control number			9 Adv	vance EIC payment	10 Depe	endent care bei	nefits
e Employee's first name and init	ial Last name	Suff.	11 No	nqualified plans	12a	1	
MAY B	GRASS		13 Statuto employ	ry Retirement Third-party	12b		
74131 FESC	UF DR		employ	ee plan sick pay	C		
			14 Oth	ner	12c	1	
MEADOW GI	ROVE NE 68752				12d		
					C		
f Employee's address and ZIP of	ode						
NE Employer's state ID nu 406410	0 , 1 ,	17 State incom	_	18 Local wages, tips, etc.	19 Local inc	come tax 20	0 Locality name

2008

Department of the Treasury-Internal Revenue Service

Child and Dependent Care Expenses

► Attach to Form 1040 or Form 1040NR.

► See separate instructions.

OMB No. 1545-0074 Attachment

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on return
TEST U & MAY B

GRASS

Sequence No. 21

Your social security number 400 00 6204

Pai			janizations Who F re than two care p				omplete t	his pa	art.	
1	(a) Care prov	ider's	(number, street	(b) Address , apt. no., city, state, a	nd ZIP code)		(c) Identify (SSN	ing num or EIN)		
AN	N GRASS	MEYER	1313 MOCK TILDEN NE	NGBIRD DR 88781			47-13	3263	3,600	0.00
Caut	tion. If the ca	depend	id you receive dent care benefits?	No Yes		Cor	•	t III on	II below. If the back next. or Form 1040, line 60,	or
	n 1040NR, lin									
Par			and Dependent						Ale e in a translation of	
2			qualifying person(s	Last		b) Qualifyin	g person's so ity number		(c) Qualified expenses incurred and paid in 2008 person listed in colum	for the
GR	EEN		GRASS		40	00 00	6244		3,600	00.0
3			lumn (c) of line 2. Do o or more persons. I					3	3,000	
4	-		ome. See instruction					4	21,640	<u> </u>
5			enter your spouse's ne instructions); all o	•	•		a student	5	8,54	000
6 7		mount from	ne 3, 4, or 5 n Form 1040, line 38			 34,0	 650 ₁ 00	6	3,000	<u> </u>
8			imal amount shown	below that applies	to the an	nount on	line 7			
	If line	7 is:		If line 7 i	s:					
	Over	But not over	Decimal amount is	Over	But not over	Deci amo	mal unt is			
		0—15,000	.35	\$29,000-	•		27			
	•	0—17,000	.34	31,000-	•		26		_	.25
	•	0—19,000	.33	33,000-			25 24	8	^	
		0—21,000 0—23,000	.32 .31	35,000– 37,000–			24 23			
	•	0—25,000	.30	39,000-	,		22			
		0—27,000	.29	41,000-			21			
		0—29,000	.28	43,000-	-No limit		20			
9	Multiply line the instructi	•	decimal amount on li	ne 8. If you paid t		enses in :	2008, see	9	750	00.0
10	Enter the	amount fro	m Form 1040, line	1			420,00			
	Form 1040N				-					
11				11			0.00		40	0.00
12			ne 10. If zero or less					12	420	7,00
13			lependent care exp 0, line 47, or Form 1		smaller o	of line 9	or line 12	13	420	00,00

Form **8812**

Additional Child Tax Credit

1040 1040A 1040NR

OMB No. 1545-0074

Attachment Sequence No. **47**

Department of the Treasury Internal Revenue Service (99)

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

Your social security number Name(s) shown on return TEST U & MAY B **GRASS** 400 00 6204 Part I **All Filers** Enter the amount from line 1 of your Child Tax Credit Worksheet on page 40 of the Form 1040 instructions, page 37 of the Form 1040A instructions, or page 19 of the Form 1040NR instructions. If you used Pub. 3,000,00 972, enter the amount from line 8 of the worksheet on page 4 of the publication 0.00 2 Enter the amount from Form 1040, line 51, Form 1040A, line 32, or Form 1040NR, line 46 3,000,00 3 Subtract line 2 from line 1. If zero, stop; you cannot take this credit 3 30.180.00 **4a** Enter your total earned income (see instructions on back) Nontaxable combat pay (see instructions on back) Is the amount on line 4a more than \$12,050? No. Leave line 5 blank and enter -0- on line 6. 21,680,00 X Yes. Subtract \$12,050 from the amount on line 4a. Enter the result 3.252100Multiply the amount on line 5 by 15% (.15) and enter the result Next. Do you have three or more qualifying children? No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the **smaller** of line 3 or line 6 on line 13. Yes. If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7. Certain Filers Who Have Three or More Qualifying Children Part II Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you 7 worked for a railroad, see instructions on back 1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 58, plus any taxes that you identified using code 8 "UT" and entered on the dotted line next to line 61. 1040A filers: Enter -0-. 1040NR filers: Enter the total of the amounts from Form 1040NR, line 53, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 57. 9 Add lines 7 and 8 1040 filers: 10 Enter the total of the amounts from Form 1040, lines 64a and 65. 1040A filers: Enter the total of the amount from Form 1040A, line 10 40a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see instructions on back). **1040NR filers:** Enter the amount from Form 1040NR, line 60. 11 Subtract line 10 from line 9. If zero or less, enter -0-12 Next, enter the smaller of line 3 or line 12 on line 13. Part III **Additional Child Tax Credit** 13 This is your additional child tax credit Enter this amount on Form 1040, line 66,

Form 1040A, line 41, or Form 1040NR, line 61.

Nebraska Department of REVENUE

First Name(s) and Initial(s)

NEBRASKA INDIVIDUAL INCOME TAX RETURN for the taxable year January 1, 2008 through December 31, 2008

or other taxable year: , 2008 through

FORM 1040N 2008

• Read instructions before completing this form

Last Name

PLEASE DO NOT WRITE IN THIS SPACE

Please Type or Print		TEST U & MAY B GRASS				
se Type						
Plea		City, Town, or Post Office State Zip Code				
_	<u> </u>					
		IMPORTANT: SSN(S) MUST BE ENTERED BELOW. Your Social Security Number Spouse's Social Security No. High School District Code		(mı	ust be entered using	high
	4	400 00 6204 400 00 6241 5 9 5 9 0 0	1		nool codes beginning ge 25)	g on
	(4) F				/ /	
((1)[Farmer/Rancher (2) Active Military (1) Deceased Taxpayer(s) (first name & date of death):			/ /	
HH.		Federal Filing Status				
LD•HERE		(1) Single (3) Married, filing separately—Spouse's S. S. No.: (4) He (2) Married, filing jointly and Full Name (5) Wid			sehold th dependent child	tren ±
	2a	Check if YOU were : (1) 65 or older (2) Blind 2b Check here if someone (such as you				
_		SPOUSE was: (3) 65 or older (4) N Blind your spouse as a dependent: (1)	You	J	(2) Spouse	
	3	Type of Return (1) Resident (2) Partial-year resident from - ,2008 to -		2008	(attach Schedule	e III)
		(3) Nonresident (attach Schedule III)			`	
	4	Federal exemptions (number of exemptions claimed on your 2008 federal return)			4	5
		Federal adjusted gross income (AGI) (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21;				
_		Federal Form 1040, line 37)		5	34,650	00
	6	Nebraska standard deduction (if you checked any box on line 2a or 2b above, see instructions; otherwise, enter \$10,900 if married-jointly or qualified widow[er];				
•		\$5,450 if single; \$8,000 if head of household; or \$5,450 if married-separately) 6 11,950	00			
Copy of W-2 Here			00			
fW-2		Total itemized deductions (Federal Schedule A, line 29 – see instructions)	00			
o ydc		see instructions.)	00			
State Co	0	Nebracka itamizad dadustiana (line 7 minus line 9)	00			
th St	9	Nebraska itemized deductions (line 7 minus line 8)	00			
Attac	10	Enter the amount from line 6 or line 9, whichever is greater (see instructions)		10	11,950	00
ease	11	Nebraska income before adjustments (line 5 minus line 10)		11	22,700	00
ш.		Adjustments increasing federal AGI (line 50, from attached Nebraska			22,700	
		Schedule I) 12	00			
	13	Adjustments decreasing federal AGI (line 60, from attached Nebraska Schedule I)	00			
ē		If the amount on line 13 is ONLY for a state income tax refund deduction, check this box: (see instr.)				
er Here		(NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)			00.700	
o g	14	Tax table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0		14	22,700	00
r Money	15	Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III) 15 762	00	_		
		Nebraska minimum or other tax (Forms 6251, 4972, or 5329—see instructions) 16	00			
h Che	17	Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on th		47	760	00
Attac 		line. Pay the amount from line 38		17	762	00

18	Amount from line 17 (Total Nebraska tax)		18	762	00
	Nebraska personal exemption credit for residents only (\$113 per exemption) 19 565	00		, 02	
	Credit for tax paid to another state (attach Nebraska Schedule II and the				
	other state's return). Check this box if reporting AMT credit	00			
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/or				
	Schedule 3 — see instructions)	00			
22	CDAA credit (see instructions)	00			
	Form 3800N nonrefundable credit (attach Form 3800N)	00			
	Nebraska child/dependent care credit, if line 5 is more than \$29,000				
	(see page 15 of instructions)	00			
25	Nebraska Charitable Endowment Tax credit (attach statement — see page 15				
	instructions to determine if you qualify)	00			
26	Credit for financial institution tax (see page 15 of instructions) (attach Form NFC) . 26	00			
	Total nonrefundable credits (add lines 19 through 26)		27	1.018	00
	Subtract line 27 from line 18 (if line 27 is more than line 18, enter -0-). If result is more than your			1,010	
20	federal tax liability (and line 12 is less than \$5,000), see instructions. If entering federal tax, check box:				
	and attach federal return copy	,	28	0	00
29	Nebraska income tax withheld (attach 2008 Forms W-2, W-2G, 1099-R,			0	
	1099-MISC, or 14N)	00			
30	2008 estimated tax payments (include 2007 overpayment credited to 2008 and				
00	any payments submitted with an extension request)	00			
31	Form 3800N refundable credit (attach Form 3800N)	00			
	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less				
02	(see page 16 of instructions and attach copy of Federal Form 1040A, Sch. 2;				
	Federal Form 2441, or Nebraska Form 2441N)	00			
33	Beginning Farmer credit (attach certificate)	00			
34	Nebraska earned income credit. Number of qualifying children > 97 2				
	Federal credit 98 \$ 1,468 .00 x .10 (10%). (attach federal return,				
	pages 1 and 2 – see instructions)	00			
35	Add lines 29 through 34		35	318	00
	Penalty for underpayment of estimated tax (see instructions). If you calculated a Form 2210N, including a				
	penalty of zero or greater, attach Form 2210N, and check this box > 96		36		00
37	Total tax and penalty for underpayment of estimated tax. Add lines 28 and 36		37	0	00
38	TOTAL AMOUNT DUE. If line 35 is less than line 37, subtract line 35 from line 37. Pay this amount in full.			_	
	For credit card payment check here and see page 17 of instructions		38		00
39	If line 35 is more than line 37, subtract line 37 from line 35. This is the amount you OVERPAID		39	318	00
40	Amount of line 39 you want APPLIED TO YOUR 2009 ESTIMATED TAX	00			
41	Wildlife Conservation Fund DONATION of \$1.00 or more	00			
40	Nebraska Campaign Finance CONTRIBUTION of \$1.00 or more	00			
	Amount of line 39 you want REFUNDED to you (line 39 minus lines 40, 41, and 42). If you file electronically a				
43	use Direct Deposit, you could receive your refund in 7-10 days, but if you file a paper return allow three				
	months for your refund	-	43	314	00
	Expecting a Refund?		10	017	00
	Have it sent directly to your bank account! (see instructions on page 18)				
11	a Routing Number 1 0 4 0 0 0 5 8 44b Type of Account 2 1 =	Chec	kina	2 = Savings	
	(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32;	Onec	King	Z – Gavings	,
	use an actual check or savings account number, not a deposit slip)			Direct	
44	c Account Number 1 4 1 7 1 9 4 6 4 9			Direct Deposit	
	(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes	blank	:.)	. 2 op 30	
_	_ Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge			is correct and comple	ete.
	ign				
h	ere				
Keep	Your Signature Date Signature of Preparer if Other Than	Тахра	ayer	Date	
this r	eturn for records. \(\bigcup \) \(\bigcup \)			()	
	Spouse's Signature (if filing jointly, both must sign) Daytime Phone Address			Daytime Phone	е

E-Mail Address



NEBRASKA SCHEDULE I — Nebraska Adjustments to Income NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

ATTACH THIS PAGE TO FORM 1040N
 REFER TO INSTRUCTIONS ON PAGES 18-34

FORM 1040N Schedules I, II, and III 2008

Name as Shown on Form 1040N

Social Security Number

TEST U & MAY B GRASS 400 00 6204 **NEBRASKA SCHEDULE I**— Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partial-Year Residents · Attach additional pages if necessary PART A—Adjustments Increasing Federal AGI 45 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax: List type(s) and total amount: b Exempt interest income from Nebraska obligations (see instructions on page 18 of booklet): List type(s) and amount: Enter the result of line 45a minus line 45b 45 00 46 Financial institution tax credit claimed (enter amount from line 26 — see page 18 instructions)..... 00 47 Long-Term Care Savings Plan recapture (also subject to 10% penalty) (see page 18 instructions)..... 47 00 00 49 00 49 Other adjustments increasing income (see page 19 instructions)..... 50 Total adjustments increasing income (total lines 45 through 49). Enter here and on line 12, Form 1040N 00 PART B — Adjustments Decreasing Federal AGI — see complete instructions on pages 19-21 of the Nebraska booklet 00 52 a Interest and dividend income from U.S. government obligations (list below or attach sch.—see instr.) List type(s) and amount: b List fund name, total dividend, and percent of regulated investment company dividend(s) from 3-418-2008 U.S. obligations: -Total dividend: \$ -Enter total of lines 52a and 52b 00 53 Taxable Tier I or II benefits paid by the Railroad Retirement Board. Attach all Form(s) 1099 (see instr.): 00 List type(s) and amount: _ 53 54 Special capital gains/extraordinary dividends deduction (attach Form 4797N and copy of Fed. Schedule D see page 20 instructions) 54 00 55 Nebraska College Savings Plan contribution or eligible donation see instructions on page 20) 55 00 56 Bonus depreciation subtraction — for add-backs in tax years 2000 through 2005. (Complete worksheet on page 20 of instructions) (attach S corporation or partnership schedule, if applicable)..... 56 00 57 Enhanced Section 179 subtraction — for add-backs in tax years 2003, 2004 and/or 2005. (Complete worksheet on page 20 of instructions) (attach S corporation or partnership schedule, if applicable) 00 57 58 Nebraska Long-Term Care Savings Plan Contribution (see instructions on page 21) 58 00 **59** Other adjustments decreasing taxable income (see page 21 instructions). Do not deduct other states' income. List type(s) and amount:-59 00 60 Total adjustments decreasing income (total lines 51 through 59). Enter here and on line 13, Form 1040N 00 NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State for FULL-YEAR RESIDENTS ONLY • Complete a separate Schedule II for each state. See instructions on page 21. • A complete copy of the return filed with another state must be attached. • If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state: KANSAS 61 762 61 Nebraska income tax (line 17, Form 1040N)..... 00 62 Adjusted gross income derived from another state (do not enter amount of taxable income from the 20,640 other state) 62 **63** Calculated tax credit (see instructions on page 22)

x Line 61 762

63

64

454

348

00

00

00

Line 62

64 Tax due and paid to another state (do not enter amount withheld for the other state)

65 Maximum tax credit (line 61, 63, or 64, whichever is least). Enter amount here and on line 20, Form 1040N....

Line 5 + Line 12 - Line 13 = Total 34.650 +

1040		intment of the Treasury—Internal Revenue Service 2008 (99) IRS Use Of	nlv—Do no	t write or	staple in this space.	
	_	the year Jan. 1–Dec. 31, 2008, or other tax year beginning , 2008, ending , 2	· .	_	MB No. 1545-0074	
Label	_	ur first name and initial Last name			ocial security num	ber
(See L		TEST E RATT		40	0:00:620	5
instructions on page 12.)	If a	joint return, spouse's first name and initial Last name		Spouse	e's social security n	umber
Use the IRS		WHARF B RATT		40	<u> 00:625</u>	1
label. Otherwise,	Но	me address (number and street). If you have a P.O. box, see page 12.			ou must enter	
please print	0;4	452 MOUSETRAP CT			our SSN(s) above	
or type.	Cit	y, town or post office, state, and ZIP code. If you have a foreign address, see page 12. HYANNIS NE 69350		Checkin	ng a box below will your tax or refund	l not
Presidential Election Campaig	n C	heck here if you, or your spouse if filing jointly, want \$3 to go to this fund (see pa			You Spous	
	1				person). (See page	= 13.) If
Filing Status	2				not your dependen	
Check only	3	Married filing separately. Enter spouse's SSN above this child's name	here. ▶			
one box.		and full name here. ▶ 5 ☐ Qualifying widow	v(er) with	depend	dent child (see pag	ge 14)
Cyamptions	6a	Yourself. If someone can claim you as a dependent, do not check box 6a		}	Boxes checked on 6a and 6b	
Exemptions	b	Spouse	(4) if qual	ifving	No. of children on 6c who:	
	С	social security number relationship to	child for chi	ld tax	• lived with you	
		(1) First name Last name you c	redit (see pa	ige 15)	 did not live with you due to divorce 	
If more than four			$ \dashv$		or separation (see page 16)	
dependents, see page 15.			一片		Dependents on 6c	
page 15.					not entered above.	$\overline{}$
	d	Total number of exemptions claimed			Add numbers on lines above ▶	0
_	7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	10,600	.00
Income	8a	Taxable interest. Attach Schedule B if required		8a	300	.00
Attach Form(s)	b	Tax-exempt interest. Do not include on line 8a 8b				
W-2 here. Also attach Forms	9a	Ordinary dividends. Attach Schedule B if required	· .	9a		
W-2G and	b	Qualified dividends (see page 19)		40	646	00
1099-R if tax	10	Taxable refunds, credits, or offsets of state and local income taxes (see page 20)	10	040	100
was withheld.	11	Alimony received		11		
	12	Business income or (loss). Attach Schedule C or C-EZ	· i	13		
If you did not	13 14	Capital gain or (loss). Attach Schedule D if required. If not required, check here Other gains or (losses). Attach Form 4797		14		
get a W-2,	15a	IRA distributions 15a b Taxable amount (see pa	 nga 21)	15b		
see page 19.	16a	Pensions and annuities 16a b Taxable amount (see pa	,	16b		
Enclose, but do	17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Sched	•	17		
not attach, any	18	Farm income or (loss). Attach Schedule F		18		
payment. Also, please use	19	Unemployment compensation		19		
Form 1040-V.	20a	Social security benefits . 20a b Taxable amount (see pa	ige 24)	20b		
	21	Other income. List type and amount (see page 24) JURY DUTY		21	1,500	
	22	Add the amounts in the far right column for lines 7 through 21. This is your total inco	ome 🕨	22	13,046	.00
Adjusted	23	Educator expenses (see page 27)		-		
Gross	24	Certain business expenses of reservists, performing artists, and				
Income		fee-basis government officials. Attach Form 2106 or 2106-EZ Health savings account deduction. Attach Form 8889 25		-		
IIICOIIIC	25	Treatile dayings assessing deductions Attach Fermi cook,		-		
	26 27	Moving expenses. Attach Form 3903				
	28	Self-employed SEP, SIMPLE, and qualified plans 28				
	29	Self-employed health insurance deduction (see page 26)				
	30	Penalty on early withdrawal of savings				
	31a	Alimony paid b Recipient's SSN ▶ 31a				
	32	IRA deduction (see page 27)				
	33	Student loan interest deduction (see page 30)				
	34	Tuition and fees deduction. Attach Form 8917				
	35	Domestic production activities deduction. Attach Form 8903				
	36	Add lines 23 through 31a and 32 through 35		36	10 040	00
	37	Subtract line 36 from line 22. This is your adjusted gross income		37	13,046	IUU

Form 1040 (2008)				Page 2
Tax	38	Amount from line 37 (adjusted gross income)	38	13,046,00
and	39a	Check [You were born before January 2, 1944, Blind.] Total boxes		,
Credits	oou	if: Spouse was born before January 2, 1944, ☐ Blind. Checked ▶ 39a		
Oroano	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here > 39b	7	
Standard Deduction	C	Check if standard deduction includes real estate taxes or disaster loss (see page 31) ▶ 39c ∟	40	10,900.00
for—	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin) .		2,146.00
People who	41	Subtract line 40 from line 38	41	2,140.00
checked any	42	If line 38 is over \$119,975, or you provided housing to a Midwestern displaced individual, see		0.00
box on line 39a, 39b, or		page 33. Otherwise, multiply \$3,500 by the total number of exemptions claimed on line 6d .	42	
39c or who	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	2,146.00
can be claimed as a	44	Tax (see page 33). Check if any tax is from: a Form(s) 8814 b Form 4972	44	215.00
dependent,	45	Alternative minimum tax (see page 36). Attach Form 6251	45	
see page 31. • All others:	46	Add lines 44 and 45	46	215,00
	47	Foreign tax credit. Attach Form 1116 if required		
Single or Married filing	48	Credit for child and dependent care expenses. Attach Form 2441		
separately,	49	Credit for the elderly or the disabled. Attach Schedule R . 49		
\$5,450		oreal for the electry of the disabled. Attach beheater 1		
Married filing jointly or	50	Education credits. Attach Form 6000.		
Qualifying	51	Thetherical Savings Contributions Creat. Attach 1 of 11 0000		
widow(er),	52	Child tax credit (see page 39). Attach Form 8901 if required 52		
\$10,900	53	Credits from Form: a □ 8396 b □ 8839 c □ 5695 53		
Head of household,	54	Other credits from Form: a 3800 b 8801 c 54	-	
\$8,000	55	Add lines 47 through 54. These are your total credits	55	0.00
	56	Subtract line 55 from line 46. If line 55 is more than line 46, enter -0 ▶	56	215,00
Othor	57	Self-employment tax. Attach Schedule SE	57	
Other	58	Unreported social security and Medicare tax from Form: a \square 4137 b \square 8919	58	
Taxes	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
	60	Additional taxes: a AEIC payments b Household employment taxes. Attach Schedule H	60	
	61	Add lines 56 through 60. This is your total tax	61	215.00
<u> </u>		010 00		210.00
Payments Payments	62			
	63	2000 estimated tax payments and amount applied from 2007 return		
If you have a qualifying	_64a	Larried income credit (LiO)		
child, attach	b	Nontaxable combat pay election . 64b		
Schedule EIC.	65	Excess social security and tier 1 RRTA tax withheld (see page 59)		
	66	Additional child tax credit. Attach Form 8812 66		
	67	Amount paid with request for extension to file (see page 59)		
	68	Credits from Form: a 2439 b 4136 c 8801 d 8885 68		
	69	First-time homebuyer credit. Attach Form 5405 69		
	70	Recovery rebate credit (see worksheet on page xx)		
	71	Add lines 62 through 70. These are your total payments	71	810,00
Refund	72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid	72	595.00
Direct deposit?	73a	Amount of line 72 you want refunded to you. If Form 8888 is attached, check here ▶	73a	595.00
See page 59	▶ b	Routing number		
and fill in 73b,	► d	Account number		
73c, and 73d, or Form 8888.				
Amount	74 75	Amount of line 72 you want applied to your 2009 estimated tax ► 74 Amount you owe. Subtract line 71 from line 61. For details on how to pay, see page 60 ►	75	
You Owe	76	Estimated tax penalty (see page 61)	10	
		you want to allow another person to discuss this return with the IRS (see page 61)? X Yes.	Compl	ete the following.
Third Party	DO	ryou want to allow another person to discuss this return with the ind (see page of): 🔼 Tes.	Compi	ete the following. []
Designee		signee's George Brett Phone no. ► (402) 227-2255 Personal identification number (PIN)	cation	38800
<u>o:</u>	nar	me ►GEOIGE BIELL no. ► (402) 227-2255 number (PIN) der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, an	d to the	,
Sign	beli	ief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of w	hich pre	eparer has any knowledge.
Here	Voi	ur signature Date Your occupation	I Davt	time phone number
Joint return?	. 100		Day	ino phono nambor
See page 13.	N _	INVENTOR	()
Keep a copy for your	Spo	ouse's signature. If a joint return, both must sign. Date Spouse's occupation		
records.		SALES PERSON		
Paid	Pre	eparer's Date Check if	Prep	parer's SSN or PTIN
		nature Self-employed Self-employed		
Preparer's		n's name (or EIN	-	
Use Only	you	urs if self-employed), dress, and ZIP code Phone no.	()
		There has		Form 1040 (2008)

22222	a Employee's social security number 400-00-6251	OMB No. 154	5-0008				
b Employer identification number 47-0817852	(EIN)		1 Wa	ges, tips, other compensation 10,600.00	2	Federal income t	
c Employer's name, address, and THE CHEESE	ZIP code E WAREHOUSE			cial security wages 10,600.00	4	Social security ta	
16 RIVERSID				dicare wages and tips 10,600.00	6	Medicare tax with 153.	
HYANNIS, NE	69350		7 Soc	cial security tips	8	Allocated tips	
d Control number			9 Adv	vance EIC payment	10	Dependent care	benefits
e Employee's first name and initial WHARF B	Last name	Suff.	11 No	nqualified plans	12a		
452 MOUSET	RAP CT		13 Statuto employ	ry Retirement Third-party ee plan sick pay	12b		
HYANNIS, NE	69350		14 Oth	ner	120	;	
					12c		
f Employee's address and ZIP co	ode						
15 State Employer's state ID nun	16 State wages, tips, etc. 10,600.00	17 State incom	-	18 Local wages, tips, etc.	19 Lo	cal income tax	20 Locality name
	,						

Form **W-2** Wage and Tax Statement

2008

Department of the Treasury—Internal Revenue Service

Copy 1—For State, City, or Local Tax Department

Nebraska Department of REVENUE

NEBRASKA INDIVIDUAL INCOME TAX RETURN

for the taxable year January 1, 2008 through December 31, 2008 or other taxable year: , 2008 through

FORM 1040N 2008

• Read instructions before completing this form

PLEASE DO NOT WRITE IN THIS SPACE

1	Ĭ (1	First Name(s) a		A / L L /	A D E D	Last N													
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í		Current Home A	_		_		(Number)												
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پر	1	Federal Filing	Status															/	 Z
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2		(2) X Married			and Full Nam													dent child	
Щ	2a	Check if YOU SPOUSE was			65 or olde			2t										im you o	r f
-	2	Type of Retui		(3)	65 or olde	r (4)	Blind		yours	spouse	e as a	depe	ndent:	(1)	YOU	l	(2) 🗶 :	Spouse	
	3	(1) X Resider		(2) [Partial-yea	ar resident f	rom	_		.20	08 to		_			2008	(attach	Schedul	e III)
				(3)		ent (attach S		II)		,_0					, -		(0.0000)		- 111)
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W-2		Total itemized							ions)		. 7				00				
y of		State and loca see instruction					5, Sch. A				R				00				
Copy		See manachor	13.)								. 0								
State	9	Nebraska item	nized dedu	ctions	(line 7 minu	s line 8)					. 9				00				
S to																	4.0	000	
Atta	10	Enter the amo	ount from li	ne 6 o	r line 9, whic	chever is gre	eater (see ir	nstru	uctions)						10	10	<u>,900</u>	00
ase	44	Nebraska inco	ma hafara	odiuo	tmonto (lino	E minua lina	o 10)									11	2	,146	00
ă		Adjustments in														•		, 140	_ 00
		Schedule I) .	•		•				· 		12				00				
	13	Adjustments of						aska	a										
		Schedule I) .									. 13		2,2		00				
Here		If the amount												r.)					
9	1/	(NOTE: If line Tax table ince			-											14		0	00
y Ord	14	Tax table life	onie (enter	IIIIC I	i pius iirie i	Z IIIIIus IIIi	5 10). II 1633) II 10	ui -o-, (enter -	0					14		U	
one	15	Nebraska inco	ome tax (re	sident	s use Nebr.	Tax Table; o	thers use N	lebr	. Sch. I	II)	. 15			0	00				
o ≥			•			•				•									
eck		Nebraska min												U	00				
두	17	Total Nebras														17		0	00
Attach		line. Pay the a	mount fron	ıı iine (50											17		U	00
⋖														_	0045	N ET	E DEV	EDCE C	NDE

	Amount from line 17 (Total Nebraska tax)		18	0	00
	Nebraska personal exemption credit for residents only (\$113 per exemption) 19	00			
20	Credit for tax paid to another state (attach Nebraska Schedule II and the				
	other state's return). Check this box if reporting AMT credit	00			
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/or				
	Schedule 3 — see instructions)	00			
	CDAA credit (see instructions)	00			
	Form 3800N nonrefundable credit (attach Form 3800N)	00			
24	Nebraska child/dependent care credit, if line 5 is more than \$29,000				
	(see page 15 of instructions)	00			
25	Nebraska Charitable Endowment Tax credit (attach statement — see page 15				
	instructions to determine if you qualify)	00			
26	Credit for financial institution tax (see page 15 of instructions) (attach Form NFC) . 26	00			
	Total nonrefundable credits (add lines 19 through 26)		27		00
28	Subtract line 27 from line 18 (if line 27 is more than line 18, enter -0-). If result is more than your				
	federal tax liability (and line 12 is less than \$5,000), see instructions. If entering federal tax, check box:	,			
	and attach federal return copy		28	0	00
29	Nebraska income tax withheld (attach 2008 Forms W-2, W-2G, 1099-R,				
	1099-MISC, or 14N)	00			
30	2008 estimated tax payments (include 2007 overpayment credited to 2008 and				
	any payments submitted with an extension request)	00			
31	Form 3800N refundable credit (attach Form 3800N)	00			
32	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less				
	(see page 16 of instructions and attach copy of Federal Form 1040A, Sch. 2;				
	Federal Form 2441, or Nebraska Form 2441N)	00			
33	Beginning Farmer credit (attach certificate)	00			
34	Nebraska earned income credit. Number of qualifying children > 97				
	Federal credit 98 \$.00 x .10 (10%). (attach federal return,				
	pages 1 and 2 – see instructions)	00			
35	Add lines 29 through 34		35	265	00
	Penalty for underpayment of estimated tax (see instructions). If you calculated a Form 2210N, including a				
	penalty of zero or greater, attach Form 2210N, and check this box > 96		36		00
37	Total tax and penalty for underpayment of estimated tax. Add lines 28 and 36		37		00
38	TOTAL AMOUNT DUE. If line 35 is less than line 37, subtract line 35 from line 37. Pay this amount in full.				
	For credit card payment check here and see page 17 of instructions		38		00
39	If line 35 is more than line 37, subtract line 37 from line 35. This is the amount you OVERPAID		39	265	00
40	Amount of line 39 you want APPLIED TO YOUR 2009 ESTIMATED TAX	00			
41	Wildlife Conservation Fund DONATION of \$1.00 or more	00			
42	Nebraska Campaign Finance CONTRIBUTION of \$1.00 or more	00			
43	Amount of line 39 you want REFUNDED to you (line 39 minus lines 40, 41, and 42). If you file electronically a	and			
	use Direct Deposit, you could receive your refund in 7-10 days, but if you file a paper return allow thre	е			
	months for your refund		43	260	00
	Expecting a Refund?				
	Have it sent directly to your bank account! (see instructions on page 18)				
44	a Routing Number 44b Type of Account 1 =	Chec	kina	2 = Savings	
	(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32;		3	3	
	use an actual check or savings account number, not a deposit slip)			Direct	
44	c Account Number		Ľ	Direct Deposit	
	(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes	s blank	.)	« 2	
	Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge			correct and comple	ete.
S	ign i na haran na ha				
	ere				
	Your Signature Date Signature of Preparer if Other Tha	n Taxpa	ayer	Date	
this re	a copy of seturn for ecords.			()	
your I	Spouse's Signature (if filing jointly, both must sign) Daytime Phone Address			Daytime Phone)

E-Mail Address



NEBRASKA SCHEDULE I — Nebraska Adjustments to Income NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

• REFER TO INSTRUCTIONS ON PAGES 18-34

FORM 1040N Schedules I, II, and III

2008

00

00

Name as Shown on Form 1040N

3-418-2008

TEST E & WHARF B RATT

• ATTACH THIS PAGE TO FORM 1040N

Social Security Number

400 00 6205 **NEBRASKA SCHEDULE I**— Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partial-Year Residents · Attach additional pages if necessary PART A—Adjustments Increasing Federal AGI 45 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax: List type(s) and total amount: **b** Exempt interest income from Nebraska obligations (see instructions on page 18 of booklet): List type(s) and amount: Enter the result of line 45a minus line 45b 00 46 Financial institution tax credit claimed (enter amount from line 26 — see page 18 instructions)...... 00 47 Long-Term Care Savings Plan recapture (also subject to 10% penalty) (see page 18 instructions)..... 47 00 00 00 50 Total adjustments increasing income (total lines 45 through 49). Enter here and on line 12, Form 1040N | 50 00 PART B — Adjustments Decreasing Federal AGI — see complete instructions on pages 19-21 of the Nebraska booklet 646 00 52 a Interest and dividend income from U.S. government obligations (list below or attach sch.—see instr.) List type(s) and amount: b List fund name, total dividend, and percent of regulated investment company dividend(s) from U.S. obligations: -Total dividend: \$ -300 00 Enter total of lines 52a and 52b 53 Taxable Tier I or II benefits paid by the Railroad Retirement Board. Attach all Form(s) 1099 (see instr.): _ Enter line 53 total:...... **53** 00 List type(s) and amount: ink on recycled 54 Special capital gains/extraordinary dividends deduction (attach Form 4797N and copy of Fed. Schedule D see page 20 instructions) 54 00 1,254 55 Nebraska College Savings Plan contribution or eligible donation see instructions on page 20) 00 56 Bonus depreciation subtraction — for add-backs in tax years 2000 through 2005. (Complete worksheet on page 20 of instructions) (attach S corporation or partnership schedule, if applicable)..... 00 57 Enhanced Section 179 subtraction — for add-backs in tax years 2003, 2004 and/or 2005. (Complete worksheet on page 20 of instructions) (attach S corporation or partnership schedule, if applicable) 00 58 Nebraska Long-Term Care Savings Plan Contribution (see instructions on page 21) 00 59 Other adjustments decreasing taxable income (see page 21 instructions). Do not deduct other states' income. List type(s) and amount:-00 2.200 00 60 Total adjustments decreasing income (total lines 51 through 59). Enter here and on line 13, Form 1040N NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State for FULL-YEAR RESIDENTS ONLY • Complete a separate Schedule II for each state. See instructions on page 21. • A complete copy of the return filed with another state must be attached. • If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state: 61 Nebraska income tax (line 17, Form 1040N)..... 00 62 Adjusted gross income derived from another state (do not enter amount of taxable income from the other state) 00 63 Calculated tax credit (see instructions on page 22) Line 5 + Line 12 - Line 13 = Total 63 00

64 Tax due and paid to another state (do not enter amount withheld for the other state)

65 Maximum tax credit (line 61, 63, or 64, whichever is least). Enter amount here and on line 20, Form 1040N....

1040			. Individual Incon		□ //// \\ ■ ■	8	(99) IRS Us	e Only—Do r	ot write o	r staple in this space.		
(the year Jan. 1-Dec. 31, 2008, or			2008, end	,	, 20		OMB No. 1545-0074		
Label (See	L		r first name and initial		PATIENC	F				social security num	_	
instructions on page 12.)	A B E	If a	joint return, spouse's first na	me and initial	Last name	_		U	Spous	Spouse's social security number		
Use the IRS label.	ī		ONA M PATIENCE lome address (number and street). If you have a P.O. box, see page 12. Apt. no.							400:00:6261		
Otherwise, please print	H E R		14 RUSH ST	etj. II you nave a	A F.O. DOX, See page		Apt.	110.		ou must enter our SSN(s) above	e. 🛕	
or type.	Ē	_ <u>-</u>	, town or post office, state, a			address, s	see page 12.			ng a box below wil		
Presidential Election Campa	ian		ENDER NE	6804		o ao to	this fund (see	page 12)		your tax or refund		
<u>Licotion Gampa</u>		1	Single	spouse in filling	Johnsy, Wart 40 to	4				g person). (See pag		
Filing Status	S	2	.	ven if only one	had income)					it not your depender	,	
Check only		3	Married filing separatel	y. Enter spous	se's SSN above		this child's na			alant abild (ass. se.	11	
one box.		6a	and full name here. ► X Yourself. If someone	oon claim vo	uu as a dopondont	5 L			in deper	ndent child (see pag Boxes checked	ge 14)	
Exemptions	;	b	X Spouse	•		., 40 110		a	: :}	on 6a and 6b No. of children		
•		С	Dependents:		(2) Dependen	t's	(3) Dependent's relationship to	(4)√ if qu		on 6c who: Iived with you	2	
				name	social security nu		you	credit (see	page 15)	• did not live with		
If more than fou	ır			TIENCE	400 00 6		SON	✓		you due to divorce or separation		
dependents, se			BETTY PA	TIENCE	400 00 6	263	DAUGHTE	3 2	<u>]</u>]	(see page 16) Dependents on 6c		
page 15.]	not entered above	$\overline{}$	
		d	Total number of exempti	ons claimed						Add numbers on lines above ▶	4	
		7	Wages, salaries, tips, etc	. Attach Form	(s) W-2				7	209,000		
Income		8a	Taxable interest. Attach	Schedule B if	required	1			8a	7,217	.00	
Attach Form(s)		b	Tax-exempt interest. Do						9a			
W-2 here. Also attach Forms		9a	Ordinary dividends. Attach Schedule B if required									
W-2G and 1099-R if tax		b 10	Taxable refunds, credits,					20)	10			
was withheld.		11							11			
		12	Business income or (loss	s). Attach Sche	edule C or C-EZ				12	(1,217	.00)	
		13	Capital gain or (loss). Att		•		•	re 🕨 🗌				
If you did not get a W-2,		14	Other gains or (losses). A		797				14			
see page 19.		15a	IRA distributions Pensions and annuities	15a 16a			ble amount (see	,	15b 16b			
Enclose, but do		16a 17	Rental real estate, royaltic		s. S corporations.		ble amount (see	,	17			
not attach, any		18	Farm income or (loss). A						18			
payment. Also, please use		19	Unemployment compens	ation					19			
Form 1040-V.		20a	Social security benefits .				ble amount (see		20b	05.000	00	
		21 22	Other income. List type a Add the amounts in the fa						21	35,000 250,000		
		<u></u> 23	Educator expenses (see			22				200,000	100	
Adjusted		24	Certain business expenses									
Gross			fee-basis government offic	ials. Attach For	m 2106 or 2106-E2	<u>24</u>						
Income		25	Health savings account of						_			
		26	Moving expenses. Attach						_			
		27 28	One-half of self-employm Self-employed SEP, SIM									
		29	Self-employed health ins									
		30	Penalty on early withdray									
		31a	Alimony paid b Recipient's	s SSN 🕨	1 1							
		32	IRA deduction (see page									
		33 34	Student loan interest ded		-							
		34 35	Tuition and fees deduction Domestic production activ									
		36	Add lines 23 through 31a						36			
		37	Subtract line 36 from line				ne	▶	37	250,000		
For Disclosure	, Pri	vacy	Act, and Paperwork Red	duction Act N	otice, see page 8	33.	Cat. I	No. 11320B		Form 1040	(2008)	

DECEASED TEST R PATIENCE 10/15/2008

Form 1040 (2008)				Page 2
Tax	38	Amount from line 37 (adjusted gross income)	38	250,000,00
and	39a	Check [You were born before January 2, 1944, Blind.] Total boxes		
Credits		if: Spouse was born before January 2, 1944, ☐ Blind. Checked ▶ 39a		
	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here 39b		
Standard	c	Check if standard deduction includes real estate taxes or disaster loss (see page 31) ▶ 39c ☐		
Deduction	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin).	40	42,595.00
for—	41	Subtract line 40 from line 38	41	207,405.00
People who				201,100,00
checked any box on line	42	If line 38 is over \$119,975, or you provided housing to a Midwestern displaced individual, see	42	13,533.00
39a, 39b, or		page 33. Otherwise, multiply \$3,500 by the total number of exemptions claimed on line 6d .	43	193,872,00
39c or who can be	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	44	43,028,00
claimed as a	44	Tax (see page 33). Check if any tax is from: a Form(s) 8814 b Form 4972		4,146,00
dependent, see page 31.	45	Alternative minimum tax (see page 36). Attach Form 6251	45	47,174,00
All others:	46	Add lines 44 and 45	46	47,174,00
Single or	47	Foreign tax credit. Attach Form 1116 if required 47		
Married filing separately,	48	Credit for child and dependent care expenses. Attach Form 2441		
\$5,450	49	Credit for the elderly or the disabled. Attach Schedule R . 49		
Married filing	50	Education credits. Attach Form 8863		
jointly or	51	Retirement savings contributions credit. Attach Form 8880 51		
Qualifying widow(er),	52	Child tax credit (see page 39). Attach Form 8901 if required 52		
\$10,900	53	Credits from Form: a □ 8396 b □ 8839 c □ 5695 53		
Head of	54	Other credits from Form: a \times 3800 b \times 8801 c \times 54 1,200.00		
household, \$8,000	55	Add lines 47 through 54. These are your total credits	55	1,200,00
ψ0,000	56	Subtract line 55 from line 46. If line 55 is more than line 46, enter -0	56	45,974.00
	57	Self-employment tax. Attach Schedule SE	57	,
Other	58	Unreported social security and Medicare tax from Form: a 4137 b 8919	58	
Taxes	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
	60	Additional taxes: a AEIC payments b Household employment taxes. Attach Schedule H	60	
	61	Add lines 56 through 60. This is your total tax	61	45,974.00
		40 162 00	0.	10,07 1100
Payments Payments	62	6,000,00		
	63	2000 Solimator tax paymont and amount approval for 1000 Total 1		
If you have a qualifying	_64a	Earned moonie credit (E10)		
child, attach	b	Nontaxable combat pay election . 64b		
Schedule EIC.	65	Excess social security and tier 1 RRTA tax withheld (see page 59)		
	66	Additional child tax credit. Attach Form 8812 66		
	67	Amount paid with request for extension to file (see page 59) 67		
	68	Credits from Form: a 2439 b 4136 c 8801 d 8885 68		
	69	First-time homebuyer credit. Attach Form 5405		
	70	Recovery rebate credit (see worksheet on page xx)		40.400.00
	71	Add lines 62 through 70. These are your total payments	71	46,163.00
Refund	72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid	72	189.00
Direct deposit?	73a	Amount of line 72 you want refunded to you. If Form 8888 is attached, check here ▶	73a	189 00
See page 59 and fill in 73b.	b	Routing number		
73c, and 73d,	► d	Account number		
or Form 8888.	74	Amount of line 72 you want applied to your 2009 estimated tax 74		
Amount	75	Amount you owe. Subtract line 71 from line 61. For details on how to pay, see page 60 ▶	75	0.00
You Owe	76	Estimated tax penalty (see page 61)		
Third Party	Do	you want to allow another person to discuss this return with the IRS (see page 61)? 🗌 Yes. 0	Compl	ete the following. X No
Designee	Des	signee's Phone Personal identific	ation	
	nar			
Sign		der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and ief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of wl		
Here				
Joint return?	You	ur signature Date Your occupation		ime phone number
See page 13.	\	UNDERWRITER	(40	2) 663-8463
Keep a copy for your		ouse's signature. If a joint return, both must sign. Date Spouse's occupation		
records.	F	ILING AS SURVIVING SPOUSE CFO		
Paid		eparer's Date Check if	Prep	arer's SSN or PTIN
		nature check if self-employed		
Preparer's		m's name (or EIN	i	
Use Only	you	urs if self-employed), dress, and ZIP code Phone no.	()
				Form 1040 (2008)

SCHEDULES A&B

(Form 1040)

Department of the Treasury Internal Revenue Service (99)

Schedule A—Itemized Deductions

(Schedule B is on back)

► Attach to Form 1040. ► See Instructions for

► See Instructions for Schedules A&B (Form 1040).

OMB No. 1545-0074

2008

Attachment Sequence No. 07

Name(s) shown on Form 1040 Your social security number TEST R & IONA M PATIENCE 400 00 6206 Medical Medical and dental expenses (see page A-1)

To 1040 line 38 | 2 | 250,000,00 Caution. Do not include expenses reimbursed or paid by others. 32,000.00 and 1 **Dental** 2 Multiply line 2 by 7.5% (.075). . . . 18,750.00 **Expenses** 13,250,00 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-4 10.830.00 5 Taxes You 5 State and local income taxes. 3,198.00 6 **Paid** 6 Real estate taxes (see page A-5) 1,000.00 7 (See 7 Personal property taxes page A-2.) Other taxes. List type and amount 8 15,028,00 9 Add lines 5 through 8 9 7,717.00 10 Home mortgage interest and points reported to you on Form 1098 10 Interest You Paid 11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-6 (See page A-5.) and show that person's name, identifying no., and address 11 Note. Personal Points not reported to you on Form 1098. See page A-6 interest is 12 for special rules not 13 deductible. 13 Qualified mortgage insurance premiums (See page A-7). 14 Investment interest. Attach Form 4952 if required. (See 14 7,717.00 15 15 Gifts to 16 Gifts by cash or check. If you made any gift of \$250 or 7,500,00 16 Charity more, see page A-8 17 If you made a Other than by cash or check. If any gift of \$250 or more, gift and got a 17 see page A-8. You must attach Form 8283 if over \$500 benefit for it. 18 18 see page A-8. 7,500.00 Add lines 16 through 18 19 19 Casualty and Theft Losses 20 Casualty or theft loss(es). Attach Form 4684. (See page A-9.) 20 Job Expenses 21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ and Certain 21 Miscellaneous if required. (See page A-9.) ▶ 22 Deductions 22 (See 23 Other expenses—investment, safe deposit box, etc. List page A-9.) type and amount ▶..... 23 24 Add lines 21 through 23 . . . Enter amount from Form 1040, line 38 25 25 26 Multiply line 25 by 2% (.02) 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- . 27 Other 28 Other—from list on page A-10. List type and amount ▶ Miscellaneous **Deductions** 28 **Total** Is Form 1040, line 38, over \$159,950 (over \$79,975 if married filing separately)? Itemized Your deduction is not limited. Add the amounts in the far right column 42,595,00 **Deductions** for lines 4 through 28. Also, enter this amount on Form 1040, line 40. 29 Yes. Your deduction may be limited. See page A-10 for the amount to enter. If you elect to itemize deductions even though they are less than your standard deduction, check here ►

22222	a Employee's social security number 400-00-6206	OMB No. 1545-00	8	
b Employer identification number 47-2442825	(EIN)	1	Wages, tips, other compensation 169,000.00	2 Federal income tax withheld 32,431.00
c Employer's name, address, and NIEDLE'S FIN		3	Social security wages 169,000.00	4 Social security tax withheld 6,324.00
147 HAYSTA	CK AVE	5	Medicare wages and tips 169,000.00	6 Medicare tax withheld 2,450.50
PENDER, NE	68047	7	Social security tips	8 Allocated tips
d Control number		9	Advance EIC payment	10 Dependent care benefits
e Employee's first name and initia	Last name PATIENCE	Suff. 11	Nonqualified plans	12a
1614 RUSH S	ST	13 §	atutory Retirement Third-party sick pay	12b
PENDER, NE	68047	14	Other	12c
				12d
f Employee's address and ZIP co	ode			
15 State Employer's state ID null NE 16928		17 State income tax 10,830.0	18 Local wages, tips, etc.	19 Local income tax 20 Locality name

5008

Department of the Treasury-Internal Revenue Service

22222	a Employee's social security number 400-00-6261	OMB No. 1545	5-0008				
b Employer identification number 47-0343729	(EIN)		1 Wa	ges, tips, other compensation 40,000.00	2 Fe	ederal income t 7,732.0	
c Employer's name, address, and PENDER TRAC	ZIP code TOR AND IMPLEME	ENTS	3 Soc	cial security wages 40,000.00	4 Sc	2,480.0	x withheld
1400 S 1ST S			5 Me	dicare wages and tips 40,000.00	6 M	edicare tax with 580.0	
PENDER, NE	68047		7 So	cial security tips	8 All	located tips	
d Control number			9 Adv	vance EIC payment	10 De	ependent care	benefits
e Employee's first name and initia	Last name PATIENCE	Suff.	11 No	nqualified plans	12a		
1614 RUSH S	Г		13 Statuto employ	ry Retirement Third-party ee plan sick pay	12b C d e		
PENDER, NE	68047		14 Oth	ner	12c		
					12d		
f Employee's address and ZIP co	ode						
NE Employer's state ID num		17 State income 0.00		18 Local wages, tips, etc.	19 Local	income tax	20 Locality name

5008

Department of the Treasury-Internal Revenue Service

Department of the Treasury Internal Revenue Service (99)

Alternative Minimum Tax—Individuals

► See separate instructions.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074 Attachment Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR

TEST R & IONA M PATIENCE

Your social security number 400:00:6206

Pa	Alternative Minimum Taxable Income (See instructions for how to complete	ete e	ach line.)	
1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise,		207 405	00
	enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	207,405	.00_
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line		6.050	00
	38. If zero or less, enter -0	3	6,250 15,028	
3	Taxes from Schedule A (Form 1040), line 9	4		00
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	5		00
5	Miscellaneous deductions from Schedule A (Form 1040), line 27		0	
6	If Form 1040, line 38, is over \$159,950 (over \$79,975 if married filing separately), enter the amount from line 11 of the Itemized Deductions Worksheet on page A-8 of the instructions for Schedule A (Form 1040) .	6	(901	00)
7	Tax refund from Form 1040, line 10 or line 21	7	()
8	Investment interest expense (difference between regular tax and AMT)	8		
9	Depletion (difference between regular tax and AMT)	10		
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	11		
11	Interest from specified private activity bonds exempt from the regular tax	12		
12	Qualified small business stock (7% of gain excluded under section 1202)	13		
13 14	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	14		
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	15		
16	Disposition of property (difference between AMT and regular tax gain or loss)	16		
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	17		
18	Passive activities (difference between AMT and regular tax income or loss)	18		
19	Loss limitations (difference between AMT and regular tax income or loss)	19		
20	Circulation costs (difference between regular tax and AMT)	20		
21	Long-term contracts (difference between AMT and regular tax income)	21		
22	Mining costs (difference between regular tax and AMT)	22		
23	Research and experimental costs (difference between regular tax and AMT)	23	,	— ,
24	Income from certain installment sales before January 1, 1987	24	()
25	Intangible drilling costs preference	25		
26	Other adjustments, including income-based related adjustments	26 27	1	
27	Alternative tax net operating loss deduction	21	()
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$165,000, see page 7 of the instructions.)	28	227,783	00
Pai	t II Alternative Minimum Tax			
29	Exemption. (If you were under age 24 at the end of 2008, see page 7 of the instructions.)			
	IF your filing status is AND line 28 is not over THEN enter on line 29			
	Single or head of household			
	Married filing jointly or qualifying widow(er) . 150,000		40.004	00
	Married filing separately	29	46,804	00
	If line 28 is over the amount shown above for your filing status, see page 7 of the instructions.			
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 33 and 35	00	180,979	00
	and skip the rest of Part II	30	100,979	00
31	 If you are filing Form 2555 or 2555-EZ, see page 8 of the instructions for the amount to enter. If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends 			
	on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured	31	47,174	00
	for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here.	01	.,,,,,	
	 All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. 			
32	Alternative minimum tax foreign tax credit (see page 8 of the instructions)	32	17 174	00
33	Tentative minimum tax. Subtract line 32 from line 31	33	47,174	UU
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040,			
	line 50). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured	24	43,028	00
0-	without using Schedule J (see page 9 of the instructions)	34	70,020	-00
35	Alternative minimum tax. Subtract line 34 from line 33. If zero or less, enter -0 Enter here and on Form 1040, line 45	35	4,146	00



DECEASED
NEBRASKA INDIVIDUAL INCOME TAX RETURN
for the taxable year January 1, 2008 through December 31, 2008
or other taxable year: , 2008 through

FORM 1040N 2008

•Read instructions before completing this form

PLEASE DO NOT WRITE IN THIS SPACE

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υ_		\$5,450	if single; \$	88,000 if	head	of househo	old; or \$5,	450 if marric	ed-se	paratel	y)	. 6		10,9	00	00				
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Copy o					•				· 			. 8	•	10,8	30	00				
State Cc	9	Nebrasi	ka itemize	ed deduc	tions	(line 7 minu	ıs line 8)					. 9	(31,7	65	00				
당								7										21	76	_
Atta	10	Enter th	e amount	from lin	e 6 o	r line 9, whi	chever is	greater (see	inst	ructions	s)						10	3	,76	O 00
lease	11	Nebrasi	ka income	e before a	adius	tments (line	5 minus	line 10)									11	218	3,23	5 00
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e	15	Nebrasi	ka income	e tax (res	ident	ts use Nebr.	Tax Table	e; others use	e Neb	or. Sch. 1	III)	. 15	•	11,0	14	00				
ck o	16	Nebrasl	ka minimu	ım or oth	er ta	x (Forms 62	251, 4972	, or 5329-s	ee in	structio	ns)	. 16			0	00				
	17	Total N	ebraska t	t ax befor	e pei	rsonal exem	ption cred	dit (add lines	s 15 a	and 16).	. Do n	ot pay						4 4	Λ1	1
tach		line. Pay	y the amo	unt from	line :	38											17	I	,01	4 00

18	Amount from line 17 (Total Nebraska tax)		18	11.014	00
	Nebraska personal exemption credit for residents only (\$113 per exemption) 19 452	00		,	
20	Credit for tax paid to another state (attach Nebraska Schedule II and the				
	other state's return). Check this box if reporting AMT credit X	00			
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/or				
	Schedule 3 — see instructions)	00			
	CDAA credit (see instructions)	00			
	Form 3800N nonrefundable credit (<i>attach</i> Form 3800N)	00			
24	Nebraska child/dependent care credit, if line 5 is more than \$29,000	00			
25	(see page 15 of instructions)	00			
25	instructions to determine if you qualify)	00			
26	Credit for financial institution tax (see page 15 of instructions) (attach Form NFC) . 26	00			
	Total nonrefundable credits (add lines 19 through 26)		27	974	00
	Subtract line 27 from line 18 (if line 27 is more than line 18, enter -0-). If result is more than your			<i>51</i> +	"
	federal tax liability (and line 12 is less than \$5,000), see instructions. If entering federal tax, check box:	٦.			
	and attach federal return copy	' '	28	10,040	00
29	Nebraska income tax withheld (attach 2008 Forms W-2, W-2G, 1099-R,			,	
	1099-MISC, or 14N)	00			
30	2008 estimated tax payments (include 2007 overpayment credited to 2008 and				
	any payments submitted with an extension request)	00			
31	Form 3800N refundable credit (attach Form 3800N)	00			
	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less				
	(see page 16 of instructions and attach copy of Federal Form 1040A, Sch. 2;				
	Federal Form 2441, or Nebraska Form 2441N)	00			
33	Beginning Farmer credit (attach certificate)	00			
34	Nebraska earned income credit. Number of qualifying children > 97				
	Federal credit 98 \$ x .10 (10%). (attach federal return,				
	pages 1 and 2 – see instructions)	00		44.040	
35	Add lines 29 through 34		35	11,312	00
36	Penalty for underpayment of estimated tax (see instructions). If you calculated a Form 2210N, including a				
	penalty of zero or greater, attach Form 2210N, and check this box 96		36	10.040	00
	Total tax and penalty for underpayment of estimated tax. Add lines 28 and 36		37	10,040	00
38	TOTAL AMOUNT DUE. If line 35 is less than line 37, subtract line 35 from line 37. Pay this amount in full.				
20	For credit card payment check here and see page 17 of instructions.		38	1 070	00
39	If line 35 is more than line 37, subtract line 37 from line 35. This is the amount you OVERPAID		39	1,212	_ 00
40	Amount of line 39 you want APPLIED TO YOUR 2009 ESTIMATED TAX 40	00			
40	Amount of line 39 you want AFF LIED TO TOOK 2009 ESTIMATED TAX	00			
41	Wildlife Conservation Fund DONATION of \$1.00 or more	00			
	Whallo consolvation and potential of the control of				
42	Nebraska Campaign Finance CONTRIBUTION of \$1.00 or more	00			
	Amount of line 39 you want REFUNDED to you (line 39 minus lines 40, 41, and 42). If you file electronically a	nd			
	use Direct Deposit, you could receive your refund in 7-10 days, but if you file a paper return allow three	е		4 0 - 0	
	months for your refund		43	1,272	00
	Expecting a Refund?				
	Have it sent directly to your bank account! (see instructions on page 18)				
44	a Routing Number 1 = 44b Type of Account 1 =	Chec	cking	2 = Savings	;
	(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32;			. 5:	
	use an actual check or savings account number, not a deposit slip)		7	Direct Deposit	
44	c Account Number			Deposit	
	(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes	blank	(.)	•	
	Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge	and b	elief, it is	correct and comple	ete.
	ign				
h	ere FILING AS SURVIVING SPOUSE				
Keep	Your Signature Date Signature of Preparer if Other Than a copy of sturn for	n Taxpa	ayer	Date	
	records.			()	
	Spouse's Signature (if filing jointly, both must sign) Daytime Phone Address			Daytime Phone	e
	E-Mail Address				



NEBRASKA SCHEDULE I — Nebraska Adjustments to Income NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

• REFER TO INSTRUCTIONS ON PAGES 18-34

FORM 1040N Schedules I, II, and III

2008

Name as Shown on Form 1040N

Line 5 + Line 12 - Line 13 = Total

64 Tax due and paid to another state (do not enter amount withheld for the other state)

65 Maximum tax credit (line 61, 63, or 64, whichever is least). Enter amount here and on line 20, Form 1040N....

• ATTACH THIS PAGE TO FORM 1040N

x Line 61

63

64

00

00

00

Social Security Number

TEST R & IONA M PATIENCE	400	00	6206
NEBRASKA SCHEDULE I—			
Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Part	ial-Year	Residents	3
Attach additional pages if necessary			
PART A — Adjustments Increasing Federal AGI			
45 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax:			
List type(s) and total amount: 45 a \$	_		
b Exempt interest income from Nebraska obligations (see instructions on page 18 of booklet):			
List type(s) and amount: 45 b \$			
Enter the result of line 45a minus line 45b	45		00
46 Financial institution tax credit claimed (enter amount from line 26 — see page 18 instructions)	46		00
47 Long-Term Care Savings Plan recapture (also subject to 10% penalty) (see page 18 instructions)	47		00
48 Nebraska College Savings Plan Recapture (see page 18 instructions)	48		00
49 Other adjustments increasing income (see page 19 instructions)	49		00
50 Total adjustments increasing income (total lines 45 through 49). Enter here and on line 12, Form 1040N	50		00
PART B—Adjustments Decreasing Federal AGI—see complete instructions on pages 19-21 of the	Nebraska b	ooklet	
51 State income tax refund deduction (enter line 10, Federal Form 1040 — see instructions)	51		00
52 a Interest and dividend income from U.S. government obligations (list below or attach sch.—see instr.)			
List type(s) and amount:	_		
b List fund name, total dividend, and percent of regulated investment company dividend(s) from			
U.S. obligations:	_		
Total dividend: \$	_		
Enter total of lines 52a and 52b	52		00
53 Taxable Tier I or II benefits paid by the Railroad Retirement Board. Attach all Form(s) 1099 (see instr.):			
List type(s) and amount: Enter line 53 total:	53		00
54 Special capital gains/extraordinary dividends deduction (attach Form 4797N and copy of Fed. Schedule D —			
see page 20 instructions)	54		00
55 Nebraska College Savings Plan contribution or eligible donation see instructions on page 20)	55		00
56 Bonus depreciation subtraction — for add-backs in tax years 2000 through 2005. (Complete worksheet on			
page 20 of instructions) (attach S corporation or partnership schedule, if applicable)	56		00
57 Enhanced Section 179 subtraction — for add-backs in tax years 2003, 2004 and/or 2005. (Complete			
worksheet on page 20 of instructions) (attach S corporation or partnership schedule, if applicable)	57		00
58 Nebraska Long-Term Care Savings Plan Contribution (see instructions on page 21)	58		00
59 Other adjustments decreasing taxable income (see page 21 instructions). Do not deduct other states' income. List type(s) and amount: NATIVE AMERICAN INCOME	_ 59	40,000	00
All a Color and a		-,	
60 Total adjustments decreasing income (total lines 51 through 59). Enter here and on line 13, Form 1040N	60	40,000	00
NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State for FULL-YEAR			
Complete a separate Schedule II for each state. See instructions on page 21.			-
A complete copy of the return filed with another state must be attached.			
• If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state:			
61 Nebraska income tax (line 17, Form 1040N)	61		00
62 Adjusted gross income derived from another state (do not enter amount of taxable income from the			
other state)	62		00
63 Calculated tax credit (see instructions on page 22)			
Line 62			

RECALCULATED FOR NEBRASKA REV. RULING 22-08-01 Alternative Minimum Tax—Individuals

► See separate instructions.

Department of the Treasury Internal Revenue Service (99) ► Attach to Form 1040 or Form 1040NR.

Attachment Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR

TEST R & IONA M PATIENCE

Your social security number 400 00 6206

Par	Alternative Minimum Taxable Income (See instructions for how to complete		ach line.)
1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	178,235.00
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line		6 250 00
	38. If zero or less, enter -0	3	6,250,00 4,198,00
3		4	0.00
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	5	0.00
5	Miscellaneous deductions from Schedule A (Form 1040), line 27		0.00
6	If Form 1040, line 38, is over \$159,950 (over \$79,975 if married filing separately), enter the amount from line 11 of the Itemized Deductions Worksheet on page A-8 of the instructions for Schedule A (Form 1040) .	6	(901.00)
7	Tax refund from Form 1040, line 10 or line 21	7 8	(0.00)
8	Investment interest expense (difference between regular tax and AMT)	9	
9	Depletion (difference between regular tax and AMT)	10	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	11	
11	Interest from specified private activity bonds exempt from the regular tax	12	
12	Qualified small business stock (7% of gain excluded under section 1202)	13	
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	<u> </u>	
14	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	L	
15 16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)		
16 17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)		
18	Passive activities (difference between AMT and regular tax income or loss)	18	
19	Loss limitations (difference between AMT and regular tax income or loss)	19	
20	Circulation costs (difference between regular tax and AMT)	20	
21	Long-term contracts (difference between AMT and regular tax income)		
22	Mining costs (difference between regular tax and AMT)	22	
23	Research and experimental costs (difference between regular tax and AMT)	23	
24	Income from certain installment sales before January 1, 1987	24	()
25	Intangible drilling costs preference	25	
26	Other adjustments, including income-based related adjustments	26	
27	Alternative tax net operating loss deduction	27	()
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$165,000, see page 7 of the instructions.)	28	187,783,00
Par	t II Alternative Minimum Tax		
29	Exemption. (If you were under age 24 at the end of 2008, see page 7 of the instructions.)		
	IF your filing status is AND line 28 is not over THEN enter on line 29		
	Single or head of household		
	Married filing jointly or qualifying widow(er) . 150,000		E6 904 00
	Married filing separately	29	56,804.00
	If line 28 is over the amount shown above for your filing status, see page 7 of the instructions.		
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 33 and 35 and skip the rest of Part II	30	130,979.00
31	 If you are filing Form 2555 or 2555-EZ, see page 8 of the instructions for the amount to enter. If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends 		
	on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here.	31	34,054.00
	• All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.	00	
32	Alternative minimum tax foreign tax credit (see page 8 of the instructions)	32	34,054.00
33	Tentative minimum tax. Subtract line 32 from line 31	33	34,034,00
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040,		
	line 50). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured	34	38,650.00
25	without using Schedule J (see page 9 of the instructions)	J-4	20,000.00
35	Alternative minimum tax. Subtract line 34 from line 33. If zero or less, enter -0 Enter here and on Form 1040, line 45	35	0.00

RECALCULATED FOR NEBRASKA REV. RULING 22-08-02 **Credit for Prior Year Minimum Tax— Individuals, Estates, and Trusts**

OMB No. 1545-1073

Attachment

Department of the Treasury Internal Revenue Service (99)

► See separate instructions. ► Attach to Form 1040, 1040NR, or 1041.

Sequence No. 74 Identifying number

	e(s) shown on return		ifying num	ber	
	EST R & IONA M PATIENCE	400	<u>00 </u>	<u>620</u>	<u> </u>
Pa	rt I Net Minimum Tax on Exclusion Items				
1	Combine lines 1, 6, and 10 of your 2007 Form 6251. Estates and trusts, see instructions	1			
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2			
3	Minimum tax credit net operating loss deduction (see instructions)	3)
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If				
	more than \$207,500 and you were married filing separately for 2007, see instructions	4			
5	Enter: \$66,250 if married filing jointly or qualifying widow(er) for 2007; \$44,350 if single or head of	_			
	household for 2007; or \$33,125 if married filing separately for 2007. Estates and trusts, enter \$22,500	5			
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2007; \$112,500 if single or				
	head of household for 2007; or \$75,000 if married filing separately for 2007. Estates and trusts,				
_	enter \$75,000	7			
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	8			
8	Multiply line 7 by 25% (.25)	9			
9	Subtract line 8 from line 5. If zero or less, enter -0 If this form is for a child under age 18, see instructions	9			
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form	10			
	1040NR filers, see instructions	10			
11	• If for 2007 you filed Form 2555 or 2555-EZ, see page 2 of the instructions for the amount to enter.				
	• If for 2007 you reported capital gain distributions directly on Form 1040, line 13; you				
	reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a				
	gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line				
	48 here. Form 1040NR filers, see instructions.	11			
	• All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for				
	2007), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract				
	\$3,500 (\$1,750 if married filing separately for 2007) from the result. Form 1040NR filers,				
	see instructions.				
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12			
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13			
14	Enter the amount from your 2007 Form 6251, line 34, or 2007 Form 1041, Schedule I, line 55.	14			
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15			
Pa	rt II Current Year Nonrefundable and Refundable Credits and Carryforward to 20			0	
16	Enter the amount from your 2007 Form 6251, line 35, or 2007 Form 1041, Schedule I, line 56.	16			00
17	Enter the amount from line 15 above	17			00
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18			<u>00</u>
19	2007 credit carryforward. Enter the amount from your 2007 Form 8801, line 28	19		750.	
20	Enter your 2007 unallowed qualified electric vehicle credit (see instructions)	20		750.	<u>00</u>
21	Combine lines 18, 19, and 20. If zero or less, stop here and see instructions	22	38	650.	
22	Enter your 2008 regular income tax liability minus allowable credits (see instructions)	23		054.	
23	Enter the amount from your 2008 Form 6251, line 33, or 2008 Form 1041, Schedule I, line 54	24		596.	
24 25	Subtract line 23 from line 22. If zero or less, enter -0			000.	00
25	on your 2008 Form 1040, line 54; Form 1040NR, line 49; or Form 1041, Schedule G, line 2d	25		750.	00
26	• Estates and trusts: Leave lines 26 and 27 blank and go to line 28.				-
	• Individuals: Did you have a minimum tax credit carryforward to 2006 (on your 2005				
	Form 8801, line 26)?				
	No. Leave lines 26 and 27 blank and go to line 28.				
	Yes. Complete Part IV of Form 8801 to figure the amount to enter	26			
27	Is line 26 more than line 25?			Ţ	
	No. Leave line 27 blank and go to line 28.				
	Yes. Subtract line 25 from line 26. This is your current year refundable credit. Enter the				
	result here and on your 2008 Form 1040, line 68, or Form 1040NR, line 68	27			
28	Credit carryforward to 2009. Subtract the larger of line 25 or line 26 from line 21. Keep a	66			
	record of this amount because you may use it in future years	28			

Nebraska Department of **REVENIIE**

NEBRASKA INCENTIVES CREDIT COMPUTATION for Tax Years after 2005

• Attach this form to the original or amended return.

3800N

	IL V LIVOL	beginning	<u>JAN I</u> , <u>2006</u>	and ending	DEC 31	_ , <u>∠∪∪c</u>)		-
	me as Shown on Retur			Social Security No. or Neb		Type of Re	turn		
Т	EST R &	iona m patie	ENCE	400-00-62	06	(1) 1	040N	(4) 112	20-SN
		ere Expansion Occurred		County Where Expansion		(2) 1	120N	(5) 104	11N
1	614 RUSH	H ST PENDER	R NE 68047	THURSTC	N	(3) 1	065N	(6) 112	20NF
1	Total Employmen	nt Expansion and Investme	ent Incentive Act (LB 270	0) distributed credit red	ceived (line 25 be	elow) 1			
2	Total LB 270 cred	dits carried forward (List y	ears credits earned:) 2			
3	Amount of Nebra	ska sales and use tax ref	unds for LB 270 claimed	to date		3			
4	Total available LE	3 270 credit amounts (tota	al of lines 1, and 2; minus	s line 3)		4	\$		00
5	Nebraska income	e tax liability				5		11,014	.00
		ble credits (other than Fo					\$	674	
7	Nebraska income	e tax liability after other no	onrefundable credits (line	5 minus line 6)		7		10,340	.00
8	50 percent of line	7 (multiply line 7 by 0.50)					5,170	.00
9	LB 270 credit use	ed to reduce income tax li	ability (do not exceed the	e lesser of line 4 or line	e 8)			<u> </u>	
10	Amount of LB 27	0 credits distributed to pa	rtners, shareholders, and	d beneficiaries on line	24 below	10			
11	Unused LB 270 c	credits no longer available	(see instructions)			11			
12	Total LB 270 cred	dit to be carried forward (li	ine 4 minus lines 9, 10, a	and 11)			\$	0	00
13	Form 775N credi	t (from Form 775N and lin	ne 30, on reverse side) .						
14	Enterprise zone o	credits						l	<u> </u>
15	Total Renewable	Energy Tax Credit (attach	worksheet)					300	.00
16	Total Nebraska A	dvantage Act credit. Attac	ch a worksheet and quali	fication letter		16			
17	' Total Nebraska A	dvantage Rural Developn	nent Act (LB 608) distrib	uted credit received		17			
18	Total Research a	nd Development distribute	ed credit received			18			
19	TOTAL Form 380	00N nonrefundable credit	(total of lines 9 and 13 th	rough 18). Enter here a	and on Form 1040	N,		i	
	1120N, or 1041N	as appropriate. NOTE - To	otal of lines 9 and 13 th	rough 18 cannot exc	eed line 7	19		300;	.00
20	Total LB 608 cred	dit. Attach a worksheet an	d qualification letter			20		I	
21	Total Nebraska A	dvantage Microenterprise	e Credit. Attach approved	application with Part	3 completed	21		482	.00
22	! Total Research a	nd Development Credit (a	attach Research and Dev	elopment Credit Work	sheet)	22			
23	TOTAL Form 380	00N refundable credit (T	otal of lines 20, 21, and	22). Enter here and or	Form 1040N, 1	120N,	\$		
	or 1041N as app	ropriate				23		482	.00
	Empl	oyment Expansion	and Investment Inc	centive Act (LB 2	70) Credit Di	stributio	on C	nly	
	Dist	ribution of Credits by Partn	erships, S Corporations,	Limited Liability Compa	anies, and Certair	Fiduciari	es Or	ıly	
24		nployment Expansion and							
		the space provided the pa		0 1	•	•			

identification number, share of income or ownership, and appropriate share of the credit.

Name of Partners, Shareholders, Members or Beneficiaries	Social Security No. or Federal I.D. No.	Share of Income or Ownership	Year Credit Earned	Share of Credit
				\$
TOTAL of credits distributed (enter	here and include on line 10)	100%		\$

Employment Expansion and Investment Incentive Act (LB 270) Credits Received

Distributed Credits Received by Partners, S Corporation Shareholders, Limited Liability Company Members, and Certain Fiduciary Beneficiaries Only

25 If any of the credit is from a partnership, S corporation, limited liability company, exempt cooperative, or fiduciary that distributes its income currently, enter in the space provided the name, address, Nebraska identification number, the year the credit was earned, and your share of the credit of each partnership, S corporation, limited liability company, or fiduciary.

Name	Address	Nebraska I.D. Number	Year Credit Earned	Share of Credit
				\$
TOTAL of credits received (enter				

½ 1U4U			. Individual Income Tax Ro	□))((\\	'	(99) IRS Use	Only—Do no	ot write or	staple in this space.	
		For t	the year Jan. 1-Dec. 31, 2008, or other tax year beg	ginning , 2008	8, endin	g ,	20	C	MB No. 1545-0074	
Label			r first name and initial	Last name				Your	ocial security num	ber
(ĻΙ	T	EST E	DRIVER				40	00:00:620	7
instructions on page 12.)	₽	If a	joint return, spouse's first name and initial	Last name				Spous	e's social security n	number
	E									
label. Otherwise,	н		ne address (number and street). If you have	a P.O. box, see page 12		Apt. no).		ou must enter	
please print	E R		28 KINGSTON RD		74			у	our SSN(s) above	
or type.	E	City	, town or post office, state, and ZIP code. If ORONTO ON CAN			e page 12.			ng a box below wil	
Presidential Commis		11	OTTOTATO, OTT OTT			<u> </u>			your tax or refund	
Election Campai	gn J		neck here if you, or your spouse if filing	j jointly, want \$3 to g	o to tr				You Spou	
Filing Status			Single		4 📙				g person). (See page	
•	'	2 _	☐ Married filing jointly (even if only one			the qualifying pe		child bu	t not your dependen	it, enter
Check only one box.		3 _	Married filing separately. Enter spou and full name here. ▶		5				dent child (see pag	na 1/1)
one box.		6a	Yourself. If someone can claim you				. ,	1 acpen	Boxes checked	1
Exemptions		b	Spouse	ou as a dependent, de	o not	CHECK DOX 0a		}	on 6a and 6b No. of children	
		c	Dependents:	(2) Dependent's	Ť	(3) Dependent's	(4) if qua		on 6c who:	
			(1) First name Last name	social security number	er	relationship to you	child for ch credit (see pa		lived with youdid not live with	
						you	Orodit (000 pi	ugo 10/	you due to divorce	
If more than fou									or separation (see page 16)	
dependents, see page 15.	,								Dependents on 6c not entered above	
page 10.									ı	4
		d	Total number of exemptions claimed						Add numbers on lines above ▶	Ш
_		7	Wages, salaries, tips, etc. Attach Form	n(s) W-2				7	43,000	.00
Income		8a	Taxable interest. Attach Schedule B if	required				8a	3,000	.00
Attach Form(s)		b	Tax-exempt interest. Do not include of	on line 8a	8b					
W-2 here. Also		9a	Ordinary dividends. Attach Schedule E	3 if required				9a		
attach Forms W-2G and		b	Qualified dividends (see page 19) .		9b					
1099-R if tax	1	10	Taxable refunds, credits, or offsets of	state and local incom	e taxe	es (see page 2	0)	10	400	.00
was withheld.	1	11	Alimony received					11		
	1	12	Business income or (loss). Attach Sch	edule C or C-EZ .			<u>.</u>	12		
	1	13	Capital gain or (loss). Attach Schedule			*	▶ ⊔	13		
If you did not	1	14	Other gains or (losses). Attach Form 4	797				14		
get a W-2, see page 19.		15a	IRA distributions 15a			le amount (see p	,	15b		
		16a	Pensions and annuities 16a			le amount (see p	,	16b		
Enclose, but do not attach, any		17	Rental real estate, royalties, partnership					17		
payment. Also,		18	Farm income or (loss). Attach Schedul					18		
please use		19		b				20b		
Form 1040-V.							-	21		
		21 22	Other income. List type and amount (s Add the amounts in the far right column					22	46,400	00
		23	Educator expenses (see page 27) .		23				10,100	
Adjusted		23 24	Certain business expenses of reservists, po							
Gross	-		fee-basis government officials. Attach For	•	24					
Income	2	25	Health savings account deduction. Atta		25					
		26	Moving expenses. Attach Form 3903		26					
		27	One-half of self-employment tax. Attacl		27					
	2	28	Self-employed SEP, SIMPLE, and qua	lified plans	28					
	2	29	Self-employed health insurance deduc		29					
	3	30	Penalty on early withdrawal of savings		30					
	3	31a	Alimony paid b Recipient's SSN ▶		31a					
	3	32	IRA deduction (see page 27)		32					
	3	33	Student loan interest deduction (see p	age 30)	33					
	3	34	Tuition and fees deduction. Attach For	rm 8917	34					
	3	35	Domestic production activities deduction		35				_	0.0
		36	Add lines 23 through 31a and 32 through	-				36		.00
	3	37	Subtract line 36 from line 22. This is y	our aajusted gross i i	ncom	е	🟲	37	46,400	100

Form 1040 (2008)					Page 2
Tax	38	Amount from line 37 (adjusted gross income)		38	46,400.00
and	39a	Check [X You were born before January 2, 1944, Blind.] Total	hovee		,
Credits	osa	if: Spouse was born before January 2, 1944, Blind. Check			
Orcaits					
		If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and			
Standard Deduction	_	Check if standard deduction includes real estate taxes or disaster loss (see		40	0 006 00
for—	40	Itemized deductions (from Schedule A) or your standard deduction (see	left margin) .	40	8,826.00
People who	41	Subtract line 40 from line 38		41	37,574.00
checked any	42	If line 38 is over \$119,975, or you provided housing to a Midwestern displace	ed individual, see		0
box on line 39a, 39b, or		page 33. Otherwise, multiply \$3,500 by the total number of exemptions clair	ned on line 6d .	42	3,500.00
39c or who	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line	41, enter -0-	43	34,074.00
can be claimed as a	44	Tax (see page 33). Check if any tax is from: a Form(s) 8814 b Form 4972.		44	4,862.00
dependent,	45	Alternative minimum tax (see page 36). Attach Form 6251		45	,
see page 31.				46	4,862.00
All others:	46	Add lines 44 and 45			1,002.00
Single or	47	Torograma credit. Attach Torri Tito in required		-	
Married filing separately,	48	Orealt for child and dependent care expenses. Attach 1 of 11 2441			
\$5,450	49	Credit for the elderly or the disabled. Attach Schedule R . 49			
Married filing	50	Education credits. Attach Form 8863			
jointly or	51	Retirement savings contributions credit. Attach Form 8880 51			
Qualifying widow(er),	52	Child tax credit (see page 39). Attach Form 8901 if required 52			
\$10,900	53	Credits from Form: a 8396 b 8839 c 5695			
Head of	54	Other credits from Form: a 3800 b 8801 c 54			
household,				55	0.00
\$8,000	55 56	Add lines 47 through 54. These are your total credits Subtract line 55 from line 46. If line 55 is more than line 46, enter -0		56	4,862.00
					4,002.00
Other	57	Self-employment tax. Attach Schedule SE		57	
Taxes	58	Unreported social security and Medicare tax from Form: a 4137 b 8	919	58	
IUXCS	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 532	9 if required	59	
	60	Additional taxes: a AEIC payments b Household employment taxes.	Attach Schedule H	60	
	61	Add lines 56 through 60. This is your total tax		61	4,862,00
Payments	62	Federal income tax withheld from Forms W-2 and 1099 62	5,402.00		
rayillellis	63	2008 estimated tax payments and amount applied from 2007 return 63			
If you have a	_	04-			
If you have a qualifying	_64a	Larried income credit (Lio)		-	
child, attach	b	Tremanable combat pay clostion :			
Schedule EIC.	65	Excess social security and tier 1 RRTA tax withheld (see page 59)			
	66	Additional child tax credit. Attach Form 8812			
	67	Amount paid with request for extension to file (see page 59) 67			
	68	Credits from Form: a 2439 b 4136 c 8801 d 8885 68			
	69	First-time homebuyer credit. Attach Form 5405			
	70	Recovery rebate credit (see worksheet on page xx)			
	71	Add lines 62 through 70. These are your total payments	•	71	5,402.00
Refund	72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amou	nt vou overnaid	72	540.00
Direct deposit?	73a	Amount of line 72 you want refunded to you. If Form 8888 is attached, ch	·	73a	540.00
See page 59					0.0.00
and fill in 73b,	► b		ing Savings		
roc, and rou,	► d	Account number			
or Form 8888.	74	Amount of line 72 you want applied to your 2009 estimated tax > 74		75	
Amount	75 70	Amount you owe. Subtract line 71 from line 61. For details on how to pay,	see page 60 ►	75	
You Owe	76	Estimated tax penalty (see page 61)			
Third Party	Do	you want to allow another person to discuss this return with the IRS (see pa	ge 61)? 🔲 Yes. (Compl	ete the following. No
Designee	De	signee's Phone	Personal identific	ation	
Designee	nar	ne ▶ no. ▶ ()	number (PIN)		
Sign		der penalties of perjury, I declare that I have examined this return and accompanying schedu			
Here	bei	ief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based	on all information of wi	nicn pre	parer nas any knowledge.
Joint return?	You	ur signature Date Your occupation		Dayt	ime phone number
See page 13.		DRIVER	3	()
Keep a copy	Sn	ouse's signature. If a joint return, both must sign. Date Spouse's occupa		(,
for your	7	opouse 3 occupe			
records.		Data		Dra	aror's SSN or DTIN
Paid		parer's Date	Check if	Prep	arer's SSN or PTIN
Preparer's		nature	self-employed	<u> </u>	
Use Only	Fire	n's name (or urs if self-employed),	EIN	į	
—————		dress, and ZIP code	Phone no.	()
					Form 1040 (2008)

SCHEDULES A&B

(Form 1040)

Department of the Treasury Internal Revenue Service (99)

Schedule A—Itemized Deductions

(Schedule B is on back)

► Attach to Form 1040. ► See Instructions for Schedules A&B (Form 1040).

OMB No. 1545-0074

2008

Attachment Sequence No. 07

Name(s) shown on Form 1040 Your social security number TEST E DRIVER 400 :00 :6207 Medical Caution. Do not include expenses reimbursed or paid by others. Medical and dental expenses (see page A-1) and 1 **Dental** Enter amount from Form 1040, line 38 2 2 Multiply line 2 by 7.5% (.075). . . . **Expenses** Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-4 976.00 5 Taxes You 5 State and local income taxes. 1,000,00 6 **Paid** 6 Real estate taxes (see page A-5) 7 (See 7 Personal property taxes page A-2.) Other taxes. List type and amount ▶ VEHICLE 8 500,00 2,476.00 9 Add lines 5 through 8 4,600,00 10 Home mortgage interest and points reported to you on Form 1098 10 Interest You Paid 11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-6 (See page A-5.) and show that person's name, identifying no., and address 11 Note. Personal Points not reported to you on Form 1098. See page A-6 interest is 12 for special rules not 13 deductible. 13 Qualified mortgage insurance premiums (See page A-7). 14 Investment interest. Attach Form 4952 if required. (See 14 4,600.00 15 15 Gifts to 16 Gifts by cash or check. If you made any gift of \$250 or 1,250,00 16 Charity more, see page A-8 17 If you made a Other than by cash or check. If any gift of \$250 or more, 500,00 gift and got a 17 see page A-8. You must attach Form 8283 if over \$500 benefit for it. 18 18 see page A-8. 1,750,00 Add lines 16 through 18 19 19 Casualty and Theft Losses 20 Casualty or theft loss(es). Attach Form 4684. (See page A-9.) 20 Job Expenses 21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ and Certain 21 Miscellaneous if required. (See page A-9.) ▶ 22 **Deductions** 22 (See 23 Other expenses—investment, safe deposit box, etc. List page A-9.) type and amount ▶..... 23 24 Add lines 21 through 23 . . Enter amount from Form 1040, line 38 25 25 Multiply line 25 by 2% (.02) 26 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- . 27 Other 28 Other—from list on page A-10. List type and amount ▶ Miscellaneous **Deductions** 28 **Total** Is Form 1040, line 38, over \$159,950 (over \$79,975 if married filing separately)? Itemized Your deduction is not limited. Add the amounts in the far right column 8.826.00 **Deductions** for lines 4 through 28. Also, enter this amount on Form 1040, line 40. 29 Yes. Your deduction may be limited. See page A-10 for the amount to enter. If you elect to itemize deductions even though they are less than your standard deduction, check here ►

	e's social security number 0-00-6207	OMB No. 1545	5-0008					
b Employer identification number (EIN) 02-7292764			ges, tips, other compensation 43,000.00		Federal income tax withheld 5,402.00			
c Employer's name, address, and ZIP code SUNSET MOTORS		cial security wages 43,000.00	I	4 Social security tax withheld 2,666.00				
4000 N 98TH ST		dicare wages and tips 43,000.00	6 Medicare tax withheld 623.50					
LINCOLN, NE 6852	7 So							
d Control number			9 Ad	vance EIC payment	10 De	pendent care	benefits	
, ,,	name	Suff.	11 No	nqualified plans	12a			
TEST E DI	RIVER		13 Statuto employ	ry Retirement Third-party ee plan sick pay	12b			
828 KINGSTON RD				Sink pay	C o d e	C o d e		
TORONTO, ON CAI	NADA M4E 1		14 Oth	ner	12c	C		
					12d C O O O O O O O O O O O O O O O O O O O			
f Employee's address and ZIP code								
15 State Employer's state ID number NE 2163438	16 State wages, tips, etc. 43,000.00	17 State income 976.0	_	18 Local wages, tips, etc.	19 Local in	ncome tax	20 Locality name	

2008

Department of the Treasury-Internal Revenue Service

Nebraska Department of REVENUE

NEBRASKA INDIVIDUAL INCOME TAX RETURN

for the taxable year January 1, 2008 through December 31, 2008 or other taxable year: , 2008 through

FORM 1040N

2008

• Read instructions before completing this form

PLEASE DO NOT WRITE IN THIS SPACE

= /		First Name(s) and Initial(s)			ast Name						
e or Print	L B E	TEST E	abor and C	treet or Bural Bouta and	DRIVER						
Please Type	Ę	Current Home Address (Number and Street or Rural Route and Box Number) 828 KINGSTON RD									
Ē.	Ē	City, Town, or Post Office		State	2	Zip Code					
	E	TORONTO	ON	CANADA	M4E 15	32					
IMPORTANT: SSN(S) MUST BE ENTERED BELOW											

		TORON		V CAIV	ADA N	//4E 15	2		ノ									
-		IMPORTA	Τ_		Higl	n Scho	ol Dis	trict Co	ode									
		Your Social Security 400 00	6207	Spouse's	Social Securi	ty No.		5	5	5	5	0	0	1	sch	ıst be entere ıool codes b je 25)		
	(4) F	□	(a) 🗆 A		(A) \Box =		. ()									/	/	
	(1)[Farmer/Rancher	(2) Ad	ctive Military		Deceased Taxpa first name & date										/	/	
FOLD.HERE		Federal Filing Sta (1) X Single (2) Married, fil Check if YOU we	(3) ing jointly	Married, fi and Full Nam X 65 or olde	пе	tely-Spouse's] Blind			here	if son	neone	(5)	Wic	low(e	r) wit	sehold h depende) can claim		
		SPOUSE was:	(3)	65 or olde	r (4)	Blind		your s	pouse	e as a	deper	ndent:	(1)	You		(2) S	oouse	
_	3 Type of Return (1) Resident (2) □ Partial-year resident from - ,2008 to - ,2008 (at (3) □ Nonresident (attach Schedule III)									(attach So	chedul	e III)						
		Federal exempt															. 4	1
	5	Federal adjusted Federal Form 10	•												5	46,4	400	00
9		Nebraska standa see instructions; \$5,450 if single;	ard deduction otherwise, er	(if you check nter \$10,900	ced any box if married-jo	on line 2a o pintly or qual	r 2b fied	above widov	e, v[er];			6,8		00		,		
N-2 He	7	Total itemized de						ons)		. 7		8,8	26	00				
py of \	8	State and local in see instructions.		•		5, Sch. A'-				. 8		9	76	00				
State Copy of W-2 Here	9	Nebraska itemize	ed deductions	s (line 7 minu	s line 8)					. 9		7,8	50	00				
Attach	10	Enter the amoun	t from line 6	or line 9, whic	chever is gre	eater (see in	stru	ctions)				•			10	7,8	850	00
Please	11	Nebraska incom								. <u></u>					11	38,	550	00
	12	Adjustments incr Schedule I)	•							12				00				
	13	Adjustments dec	reasing feder	al AGI (line 6	80, from atta	ached Nebra	ıska					1						
r Here		Schedule I) If the amount on (NOTE: If line 12	line 13 is ON	LY for a state	e income ta	x refund ded	uctio	on, ch	eck th					00				
Order	14	Tax table incom	e (enter line	11 plus line 1	2 minus lin	e 13). If less	thar	n -0-, e	enter -	0					14	38,	150	00
or Money (15	Nebraska incom	e tax (resider	its use Nebr.	Tax Table; o	others use N	ebr.	Sch. I	II)	. 15		1,8	50	00				
ck o		Nebraska minimi		•										00				
tach Check	17	Total Nebraska line. Pay the amo	-		-			-					on thi		17	1,8	850	00

COMPLETE REVERSE SIDE

	Amount from line 17 (Total Nebraska tax)		18	1,850 00
	Nebraska personal exemption credit for residents only (\$113 per exemption) 19 113	00		
20	Credit for tax paid to another state (attach Nebraska Schedule II and the			
	other state's return). Check this box if reporting AMT credit	00		
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/or			
	Schedule 3 — see instructions)	00		
	CDAA credit (see instructions)	00		
	Form 3800N nonrefundable credit (attach Form 3800N)	00		
24	Nebraska child/dependent care credit, if line 5 is more than \$29,000	00		
0.5	(see page 15 of instructions)	00		
25	Nebraska Charitable Endowment Tax credit (attach statement — see page 15	00		
26	instructions to determine if you qualify)	00		
	Credit for financial institution tax (see page 15 of instructions) (attach Form NFC) . 26 Total nonrefundable credits (add lines 19 through 26)	1	27	113 00
	Subtract line 27 from line 18 (if line 27 is more than line 18, enter -0-). If result is more than your		21	115
20	federal tax liability (and line 12 is less than \$5,000), see instructions. If entering federal tax, check box:			
	and attach federal return copy	_	28	1.737 00
29	Nebraska income tax withheld (attach 2008 Forms W-2, W-2G, 1099-R,	· · · ·	20	1,707
	1099-MISC, or 14N)	00		
30	2008 estimated tax payments (include 2007 overpayment credited to 2008 and			
	any payments submitted with an extension request)	00		
31	Form 3800N refundable credit (attach Form 3800N)	00		
	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less			
	(see page 16 of instructions and attach copy of Federal Form 1040A, Sch. 2;			
	Federal Form 2441, or Nebraska Form 2441N)	00		
33	Beginning Farmer credit (attach certificate)	00		
34	Nebraska earned income credit. Number of qualifying children ▶ 97			
	Federal credit 98 \$00 x .10 (10%). (attach federal return,			
	pages 1 and 2 – see instructions)	00		070
35	Add lines 29 through 34		35	976 00
36	Penalty for underpayment of estimated tax (see instructions). If you calculated a Form 2210N, including			06 00
	penalty of zero or greater, attach Form 2210N, and check this box > 96 X		36	26 00
	Total tax and penalty for underpayment of estimated tax. Add lines 28 and 36		37	1,763 00
38	TOTAL AMOUNT DUE. If line 35 is less than line 37, subtract line 35 from line 37. Pay this amount in ful		00	787* 00
20	For credit card payment check here and see page 17 of instructions		38	00
39	If line 35 is more than line 37, subtract line 37 from line 35. This is the amount you OVERPAID	· · · ·	39	00
40	Amount of line 39 you want APPLIED TO YOUR 2009 ESTIMATED TAX	00		
70	Amount of line 35 you want ATT LILD TO TOOM 2503 LOTIMATED TAX	00		
41	Wildlife Conservation Fund DONATION of \$1.00 or more	00		
		1		
42	Nebraska Campaign Finance CONTRIBUTION of \$1.00 or more	00		
43	Amount of line 39 you want REFUNDED to you (line 39 minus lines 40, 41, and 42). If you file electronically	and		
	use Direct Deposit, you could receive your refund in 7-10 days, but if you file a paper return allow three	ee		
	months for your refund		43	00
	Expecting a Refund?			
	Have it sent directly to your bank account! (see instructions on page 18)			
44	a Routing Number 44b Type of Account 1 =	- Ched	cking	2 = Savings
	(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32;			· D: ,
	use an actual check or savings account number, not a deposit slip)		7	Direct Deposit
44	Account Number			Deposit
	(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxe			-
	Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge	e and b	elief, it is	correct and complete.
	ign			
n	ere	T		Data
Keep	Your Signature Date Signature of Preparer if Other The sturn for	ит тахра	ayer	Date
	Spouse's Signature (if filing jointly, both must sign) Output Daytime Phone Address			Daytime Phone
	Specific of Signature (it ming jointry, south must sign) Daytime i mone Address			Dayanie i none
	F-Mail Address			

Mail refund returns (or returns without payment) to: **NEBRASKA DEPARTMENT OF REVENUE**, **P.O. BOX 98912**, **LINCOLN**, **NE 68509-8912** Mail returns with payment to: **NEBRASKA DEPARTMENT OF REVENUE**, **P.O. BOX 98934**, **LINCOLN**, **NE 68509-8934**

^{*}This is a direct debit return requiring the information indicated in the narrative.



Individual Underpayment of Estimated Tax • Attach to Form 1040N

FORM 2210N

• Read instructions on reverse side

2008

Name and Address as Shown on Form 1040N					Taxable Year	Socia	Il Security Number	
TEST E DRIVER 828 KINGSTON	RD	TORONTO ON C	CANADA M4E	1S2	2008	40	0 00 62	207
Total Nebraska income tax after nonrefundable	e cred	lits (line 28 Form 1040N)			I	. 1	1,737	00
2 Refundable child/dependent care credit, Begini								00
3 Subtract line 2 from line 1	-					. 3	1,737	
4 Multiply line 3 by 90% (.90)						4	1,563	
5 Amount of tax withheld for 2008, if any. Do no	1	976.						
6 Subtract line 5 from line 3. If less than \$500, s		761.						
7 Enter your 2007 income tax. (see instructions)	•	1	701.	.00				
of 2007 tax					. ,		1,560	
8 Required annual payment. Enter smaller of lin						. 8	1,560.	00
If line 5 is equal to or more than line 8, do r	ot co	mplete this form. You do						
	ely							
9 Due date of installments	9	APRIL 15, 2008	JUNE 15, 2008		SEPT. 15, 2008		JAN. 15, 200	9
10 Enter 25% of line 8 in each column	10	390,00	390.0)()	390.0	00	390.	00
11 Amount paid on estimate plus tax withheld for each period (see instructions)	11	244 00	244.0	00	244.0	00	244.	00
12 Overpayment of previous installments								
from line 18 of the previous column	12		0.1.1		0.44			
13 Add lines 11 and 12	13		244 0	00	244.0	00	244.	00
14 Add amounts on lines 16 and 17 of the previous column and enter result	14		146	00(292 0	0	438.	00
15 Subtract line 14 from line 13. If zero or less,								
enter -0- (for April 15 column only, enter the amount from line 11)	15	244.00	9810	00.	0.0	00	0	00
16 Remaining underpayment from previous	13	211,00	00.0					
period. If the amount on line 15 is zero,								
subtract line 13 from line 14. Otherwise, enter -0	16		0.0	00	48.0	00	194.	00
17 UNDERPAYMENT. If line 10 is greater	10				10.0		101.	
than or equal to line 15, subtract line 15 from								
line 10, and go to the next column; otherwise,		146,00	292.0	00	390.0	00	390.	00
go to line 18	17	140.00	202.0		000.0		000.	00
18 OVERPAYMENT. If line 15 is greater than					į		i	
line 10, subtract line 10 from line 15, and go	18	i i						
to line 12 of the next column	10	FIGURE THE	DENALTY					
19 Amount of underpayment (line 16 plus line 17)	19	146.00	292.0	00	438.0	00	584.00	
20 Date of payment or next due date (from	19							
line 9), whichever is earlier	20	6/15/2008	9/15/200	08	1/15/200)9	4/15/2009	
21 Number of days from due date of installment to the date shown on line 20	21	61	92		122		90	
22 a Penalty (8% per year on the amount on								
line 19 for the number of days in 2008 on		1,95	5,8	0	10,2	7		
line 21)	22a	1,95	5,0	9	10.2	. /		
22 b Penalty (5% per year on the amount on line 19 for the number of days in 2009 on					į		i	
	22b					0	7.	20
23 Total amounts on line 22. Enter this amount or	line	36 of Form 1040N				23	26.	21
		FARMERS AND	RANCHERS —					
24.5		UNDERPAYMENT O						
24 Enter line 3. If tax paid and return filed by Mar		, , ,				. 24	I	
25 Enter 66 2/3% of line 24						. 25		
26 Amount of tax withheld for 2008, if any						. 26		
27 Subtract line 26 from line 24. If less than \$500								
28 Enter your 2007 income tax (see line 7 instruc						. 28		
29 Enter the smaller of line 25 or line 28						. 29	· · · · · · · · · · · · · · · · · · ·	
30 Amounts withheld and amounts paid or credite	ed by	January 15				. 30	I	1
04 Hadaman and 6 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1								
31 Underpayment of estimated tax (line 29 minus								
32 Number of days from January 15 to date of pa 33 Penalty: (5% per year on the amount on line						. 32		
Form 1040N						. 33		

1040			tment of the Treasury—Internal Revenue Service Individual Income Tax Return (99) IRS Use Only—Do J	ost urito o	r staple in this space.
			the year Jan. 1–Dec. 31, 2008, or other tax year beginning , 2008, ending , 20		OMB No. 1545-0074
Label			r first name and initial Last name		social security number
(See	Ļ	l TI	EST T RETIRE	4(00:00:6208
instructions on page 12.)	A B	If a	joint return, spouse's first name and initial Last name		e's social security number
Use the IRS	E L			4(00:00:6280
label. Otherwise,	н	_	ne address (number and street). If you have a P.O. box, see page 12. Apt. no.		ou must enter
please print	E R	3	110 S 48TH ST , town or post office, state, and ZIP code. If you have a foreign address, see page 12.		our SSN(s) above.
or type. Presidential	E		NCOLN NE 68506		ng a box below will not your tax or refund.
	aign		neck here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 12)		You Spouse
		1			g person). (See page 13.) If
Filing Statu	S	2			t not your dependent, enter
Check only		3 🕽	_ ,		, ,
one box.				th depen	dent child (see page 14)
		6a	Yourself. If someone can claim you as a dependent, do not check box 6a	}	Boxes checked on 6a and 6b
Exemptions	5	b	Spouse	<u>.</u>	No. of children on 6c who:
		С	Dependents: (2) Dependent's social security number (3) Dependent's relationship to child for C		lived with you
			(1) First name Last name Social Security number you credit (see	page 15)_	 did not live with you due to divorce
If more than fo	ur			<u>]</u> 1	or separation (see page 16)
dependents, se				<u>]</u>]	Dependents on 6c
page 15.				1	not entered above
		d	Total number of exemptions claimed		Add numbers on lines above ▶
		7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	25,000.00
Income		, 8а	Taxable interest. Attach Schedule B if required	8a	1,750.00
Attach Form(s)		b	Tax-exempt interest. Do not include on line 8a 8b		,
W-2 here. Also		9a	Ordinary dividends. Attach Schedule B if required	9a	
attach Forms		b	Qualified dividends (see page 19)		
W-2G and 1099-R if tax		10	Taxable refunds, credits, or offsets of state and local income taxes (see page 20)	10	
was withheld.		11	Alimony received	11	
		12	Business income or (loss). Attach Schedule C or C-EZ	12	
		13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ∟	_	
If you did not get a W-2,		14	Other gains or (losses). Attach Form 4797	14	6 500 00
see page 19.		15a	IRA distributions	15b 16b	6,500.00
Carless but d		16a	b radale amount (eee page 22)	17	
Enclose, but do not attach, any		17 18	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E Farm income or (loss). Attach Schedule F	18	
payment. Also,		19	Unemployment compensation	19	
please use Form 1040-V.		20a	Social security benefits 20a b Taxable amount (see page 24)	20b	
		21	Other income. List type and amount (see page 24)	21	
		22	Add the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	33,250,00
A -1: t1		23	Educator expenses (see page 27)		
Adjusted		24	Certain business expenses of reservists, performing artists, and		
Gross			fee-basis government officials. Attach Form 2106 or 2106-EZ	_	
Income		25	Health savings account deduction. Attach Form 8889 25	_	
		26	Moving expenses. Attach Form 3903	_	
		27	One-half of self-employment tax. Attach Schedule SE	_	
		28	cen employed cen, chivil ee, and quanted plans.	_	
		29 30	con omproyed reduction (see page 25)		
		зо 31a	Penalty on early withdrawal of savings		
		32	IRA deduction (see page 27)		
		33	Student loan interest deduction (see page 30)		
		34	Tuition and fees deduction. Attach Form 8917 34		
		35	Domestic production activities deduction. Attach Form 8903		
		36	Add lines 23 through 31a and 32 through 35	36	00.070.05
		37	Subtract line 36 from line 22. This is your adjusted gross income	37	33,250,00
For Disclosure	e, Pri	vacy	Act, and Paperwork Reduction Act Notice, see page 83. Cat. No. 11320B		Form 1040 (2008)

Form 1040 (2008)				Page 2
Tax	38	Amount from line 37 (adjusted gross income)	38	33,250,00
and	39a	Check [You were born before January 2, 1944, Blind.] Total boxes		
Credits	oou	if: Spouse was born before January 2, 1944, ☐ Blind. Checked ▶ 39a		
Orcaits	h	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here > 39b	4	
Standard Deduction	С	Check if standard deduction includes real estate taxes or disaster loss (see page 31) ▶ 39c L	40	6,500.00
for—	_40	Itemized deductions (from Schedule A) or your standard deduction (see left margin).		
People who	41	Subtract line 40 from line 38	41	26,750.00
checked any	42	If line 38 is over \$119,975, or you provided housing to a Midwestern displaced individual, see		0.500
box on line 39a, 39b, or		page 33. Otherwise, multiply \$3,500 by the total number of exemptions claimed on line 6d .	42	3,500,00
39c or who	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	23,250,00
can be claimed as a	44	Tax (see page 33). Check if any tax is from: a Form(s) 8814 b Form 4972	44	3,086,00
dependent,	45	Alternative minimum tax (see page 36). Attach Form 6251	45	
see page 31.		Add lines 44 and 45	46	3,086.00
All others:	46			0,000.00
Single or Married filing	47	Foreign tax credit. Attach Form Fire in required		
separately,	48	orealt for ening and dependent care expenses. Attach 1 of 11 2441		
\$5,450	49	Credit for the elderly or the disabled. Attach Schedule R . 49		
Married filing	50	Education credits. Attach Form 8863		
jointly or	51	Retirement savings contributions credit. Attach Form 8880 51		
Qualifying widow(er),	52	Child tax credit (see page 39). Attach Form 8901 if required 52		
\$10,900	53	Credits from Form: a □ 8396 b □ 8839 c □ 5695 53		
Head of	54	Other credits from Form: a 3800 b 8801 c 54		
household,	_	Other credits from other.	55	
\$8,000	55 56	Add lines 47 through 54. These are your total credits Subtract line 55 from line 46. If line 55 is more than line 46, enter -0	56	3,086.00
			57	3,000.00
Other	57	Self-employment tax. Attach Schedule SE	_	
Taxes	58	Unreported social security and Medicare tax from Form: a 4137 b 8919	58	050.00
TUXOO	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	650.00
NO	60	Additional taxes: a AEIC payments b Household employment taxes. Attach Schedule H	60	
INO	61	Add lines 56 through 60. This is your total tax	61	3,736,00
Payments	62	Federal income tax withheld from Forms W-2 and 1099 62 3,875,00		
Fayincins	63	2008 estimated tax payments and amount applied from 2007 return		
If you have a	64a			
If you have a qualifying	Γ	Larried income credit (LiO)		
child, attach	b	Tromanable combat pay closton		
Schedule EIC.	65	Excess social security and tier 1 RRTA tax withheld (see page 59)		
	66	Additional child tax credit. Attach Form 8812		
	67	Amount paid with request for extension to file (see page 59)		
	68	Credits from Form: a 2439 b 4136 c 8801 d 8885 68		
	69	First-time homebuyer credit. Attach Form 5405 69		
	70	Recovery rebate credit (see worksheet on page xx)		
	71	Add lines 62 through 70. These are your total payments	71	3,875,00
Refund	72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid	72	139.00
	73a	Amount of line 72 you want refunded to you. If Form 8888 is attached, check here	73a	139.00
Direct deposit? See page 59			- 54	100,00
and fill in 73b,	► b			
73c, and 73d,	• d	Account number		
or Form 8888.	74	Amount of line 72 you want applied to your 2009 estimated tax 74		
Amount	75	Amount you owe. Subtract line 71 from line 61. For details on how to pay, see page 60 ▶	75	
You Owe	76	Estimated tax penalty (see page 61)		
Third Party	Do	you want to allow another person to discuss this return with the IRS (see page 61)? Yes.	Compl	ete the following. X No
		signee's Phone Personal identific	cation	
Designee	nar			
Sign		der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, an		
Here	beli	ief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of w	hich pre	eparer has any knowledge.
	You	ur signature Date Your occupation	Dayt	ime phone number
Joint return? See page 13.		CONSULTANT	(AC	02) 555-1967
Кеер а сору	<u>Cm</u>		(40	12) 333-1901
for your	Spo	ouse's signature. If a joint return, both must sign. Date Spouse's occupation		
records.				
Paid		parer's Date Check if	Prep	parer's SSN or PTIN
Preparer's	sig	nature self-employed		
		m's name (or EIN		
Use Only	you	urs if self-employed), dress, and ZIP code Phone no.	()
				Form 1040 (2008)

22222	a Employee's social security number 400-00-6208	OMB No. 154	5-0008				
b Employer identification number 47-5145146	(EIN)	1 Wa	ges, tips, other compensation 9,413.00	2 F	Federal income t		
c Employer's name, address, and ABC CONSUL		3 Social security wages 9,413.00 4 Social security tax withheld 583.61					
2002 DOUGL	AS ST		dicare wages and tips 9,413.00	Medicare tax wit			
OMAHA, NE 6	88102	7 So					
d Control number			9 Adv	vance EIC payment	10 [Dependent care	benefits
e Employee's first name and initia	Last name RETIRE	Suff.	11 Nonqualified plans				
3110 S 48TH	ST		13 Statutory Retirement Third-party employee plan Sick pay C C C C C C C C C C C C C C C C C C C				
LINCOLN, NE	68506		14 Oth	ner	12c		
					12d		
f Employee's address and ZIP co	ode						
15 State Employer's state ID nun	16 State wages, tips, etc. 9,413.00	17 State incom	_	18 Local wages, tips, etc.	19 Loca	al income tax	20 Locality name

2008

Department of the Treasury—Internal Revenue Service

22222	a Employee's social security number 400-00-6208	OMB No. 154	545-0008								
b Employer identification number (47-5145146	EIN)		ges, tips, other compensation 7,923.00	2 Federal income tax withheld 1,516.00							
c Employer's name, address, and ABC CONSUL			cial security wages 7,923.00	4 Socia	al security ta						
2002 DOUGLA			dicare wages and tips 7,923.00	6 Medicare tax withheld 114.88							
OMAHA, NE 6	8102	7 So	cial security tips	8 Alloc	ated tips						
d Control number			9 Ad	vance EIC payment	10 Depe	ndent care	benefits				
e Employee's first name and initia	Last name RETIRE	Suff.	11 No	nqualified plans	12a						
3110 S 48TH			13 Statutory Retirement Inird-party sick pay								
LINCOLN, NE	68506		14 Other 12c								
					12d						
f Employee's address and ZIP co	de										
15 State Employer's state ID num 58512	16 State wages, tips, etc. 4,181.00	17 State incom		18 Local wages, tips, etc.	19 Local inc	ome tax	20 Locality name				
KS 27171348		378.00									

2008

Department of the Treasury—Internal Revenue Service

22222	a Employee's social security number 400-00-6208	OMB No. 154	5-0008				
b Employer identification number 37-7343490	(EIN)		1 Wa	ges, tips, other compensation 7,664.00	2 Fede	ral income tax 747.00	withheld
c Employer's name, address, and THE RAILRO	d ZIP code AD GAMEWORKS	3 So	cial security wages 7,664.00	4 Soci	4 Social security tax withheld 495.17		
8444 STEAM	ENGINE DR	5 Me	7,664.00	6 Med	6 Medicare tax withheld 111.13		
KANSAS CIT	Y KS 66111	7 So	cated tips				
d Control number			9 Ad	vance EIC payment	10 Depe	endent care ber	nefits
e Employee's first name and initi	al Last name RETIRE	Suff.	11 Nonqualified plans 12a				
3110 S 48TH	ST		13 Statutory employee Patirement Sick pay C C C C C C C C C C C C C C C C C C C				
LINCOLN NE	68506		14 Other 12c				
					12d		
f Employee's address and ZIP c	ode						
Employer's state ID nu KS 27 27176	0 / 1 /	17 State incom 462.00		18 Local wages, tips, etc.	19 Local inc	come tax 20	Locality name

2008

Department of the Treasury—Internal Revenue Service

	UVOID CORRE	CTI	ED							
PAYER'S name, street address,	city, state, and ZIP code	1	Gross distribut	tion	ON	IB No. 1545-0119	1	Distributions From Naions, Annuities,		
SECURITY FUND)S	\$	\$ 6,500.00			<u>തെ</u> no	Retirement or Profit-Sharing			
301 S 15 ST	2a	Taxable amour	nt		2008		Plans, IRAs, Insurance			
LINCOLN NE 685	\$	6,500.0	0	F	orm 1099-R	Contracts, etc.				
		2b	Taxable amount not determined			Total distributio	Copy 1 For			
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (ir in box 2a)	ncluded	4	Federal income withheld	tax	State, City, or Local		
47-7296768	\$			\$	650.00		Tax Department			
RECIPIENT'S name TEST T RETIRE			Employee contr /Designated Ro contributions or insurance prem	th r	6	6 Net unrealized appreciation in employer's secur				
		\$			\$					
Street address (including apt. no. 3110 S 48TH ST	0.)	7	Distribution code(s)	IRA/ SEP/ SIMPLE	8	Other				
			•		\$		%			
City, state, and ZIP code LINCOLN NE 685	06	9a	Your percentage distribution	of total %	9b \$	Total employee cor	ntributions			
	1st year of desig. Roth contrib.	\$	State tax withhou	eld	11	State/Payer's s	state no.	\$		
Account number (see instructions)		13	Local tax withh	eld	14	Name of locali	ty	\$ 15 Local distribution		
		\$						\\$ \\$		

Form **1099-R**

Department of the Treasury - Internal Revenue Service

FORM 1040N NEBRASKA INDIVIDUAL INCOME TAX RETURN ebraska Department of for the taxable year January 1, 2008 through December 31, 2008 REVENUE or other taxable year: 2008 2008 through PLEASE DO NOT WRITE IN THIS SPACE Read instructions before completing this form Last Name First Name(s) and Initial(s) RETIRE TEST T ABEL Current Home Address (Number and Street or Rural Route and Box Number) 3110 S 48TH ST HERE City, Town, or Post Office State Zip Code NF 68506 LINCOLN **High School District Code** IMPORTANT: SSN(S) MUST BE ENTERED BELOW. (must be entered using high school codes beginning on 5 5 400 00 6208 O (2) Active Military (1) Farmer/Rancher (1) Deceased Taxpayer(s) (first name & date of death): 1 Federal Filing Status (3) \blacksquare Married, filing separately—Spouse's S. S. No.: 400-00-6280 (4) \square Head of Household (1) Single and Full Name MAY B RETIRE (2) Married, filing jointly (5) Widow(er) with dependent children 2a Check if YOU were: (2) X Blind 65 or older 2b Check here if someone (such as your parent) can claim you or your spouse as a dependent: (1) \(\subseteq \text{You} \) **SPOUSE** was: (3) 65 or older (4) Blind (2) Spouse 3 Type of Return (1) X Resident ,2008 to , 2008 (attach Schedule III) (2) Partial-year resident from (3) Nonresident (attach Schedule III) 4 Federal exemptions (number of exemptions claimed on your 2008 federal return) 5 Federal adjusted gross income (AGI) (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21; 33.250 6 Nebraska standard deduction (if you checked any box on line 2a or 2b above, see instructions; otherwise, enter \$10,900 if married-jointly or qualified widow[er]; 6.500 00 \$5,450 if single; \$8,000 if head of household; or \$5,450 if married-separately) State Copy of W-2 Here 7 Total itemized deductions (Federal Schedule A, line 29 – see instructions) 00 8 State and local income taxes (Federal Form 1040, line 5. 00 9 Nebraska itemized deductions (line 7 minus line 8) 00 6,500 10 Enter the amount from line 6 or line 9, whichever is greater (see instructions). . 10 00 26,750 11 Nebraska income before adjustments (line 5 minus line 10)..... 12 Adjustments increasing federal AGI (line 50, from attached Nebraska 12 00 13 Adjustments decreasing federal AGI (line 60, from attached Nebraska 00 If the amount on line 13 is **ONLY** for a state income tax refund deduction, check this box: (see instr.)

(NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)

15 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III) . . .

16 Nebraska minimum or other tax (Forms 6251, 4972, or 5329 – see instructions) . . . 16

14 Tax table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-.....

17 Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this

line. Pay the amount from line 38

COMPLETE REVERSE SIDE

14

00

1,074

26.750

1.266

Please Attach

18	Amount from line 17 (Total Nebraska tax)		18	1.266	00
19	Nebraska personal exemption credit for residents only (\$113 per exemption) 19	3 00		.,	
	Credit for tax paid to another state (attach Nebraska Schedule II and the				
	other state's return). Check this box if reporting AMT credit	00			
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/or				
	Schedule 3 —see instructions)	00			
22	CDAA credit (see instructions)	00			
23	Form 3800N nonrefundable credit (attach Form 3800N)	00			
24	Nebraska child/dependent care credit, if line 5 is more than \$29,000				
	(see page 15 of instructions)	00			
25	Nebraska Charitable Endowment Tax credit (attach statement — see page 15				
	instructions to determine if you qualify)	00			
	Credit for financial institution tax (see page 15 of instructions) (attach Form NFC) . 26	00			
	Total nonrefundable credits (add lines 19 through 26)		27	830	00
28	Subtract line 27 from line 18 (if line 27 is more than line 18, enter -0-). If result is more than your				
	federal tax liability (and line 12 is less than \$5,000), see instructions. If entering federal tax, check box			400	
	and attach federal return copy		28	436	00
29	Nebraska income tax withheld (attach 2008 Forms W-2, W-2G, 1099-R,				
	1099-MISC, or 14N)	00			
30	2008 estimated tax payments (include 2007 overpayment credited to 2008 and				
	any payments submitted with an extension request)	00	_		
	Form 3800N refundable credit (attach Form 3800N)	00	_		
32	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less				
	(see page 16 of instructions and attach copy of Federal Form 1040A Sch. 2;	00			
22	Federal Form 2441, or Nebraska Form 2441N)	00			
	Beginning Farmer credit (attach certificate)	00			
34	Nebraska earned income credit. Number of qualifying children 97 Federal credit 98 \$.00 x .10 (10%). (attach federal return,				
	pages 1 and 2 – see instructions)	00			
35	Add lines 29 through 34	1 00	35	329	00
	Penalty for underpayment of estimated tax (see instructions). If you calculated a Form 2210N, including	 а	00	023	
00	penalty of zero or greater, attach Form 2210N, and check this box 96		36		00
37	Total tax and penalty for underpayment of estimated tax. Add lines 28 and 36		37	436	00
	TOTAL AMOUNT DUE. If line 35 is less than line 37, subtract line 35 from line 37. Pay this amount in fu			100	
	For credit card payment check here and see page 17 of instructions		38	107	00
39	If line 35 is more than line 37, subtract line 37 from line 35. This is the amount you OVERPAID		39		00
40	Amount of line 39 you want APPLIED TO YOUR 2009 ESTIMATED TAX	00			
41	Wildlife Conservation Fund DONATION of \$1.00 or more	00			
	Nebraska Campaign Finance CONTRIBUTION of \$1.00 or more	00			
43	Amount of line 39 you want REFUNDED to you (line 39 minus lines 40, 41, and 42). If you file electronically				
	use Direct Deposit, you could receive your refund in 7-10 days, but if you file a paper return allow thr	ee	40		00
	months for your refund		43		00
	Expecting a Refund? • Have it sent directly to your bank account! (see instructions on page 18)				
		01	1.1		
448		= Che	cking	2 = Savings	
	(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)			Direct	
111	Account Number		7	Direct Deposit	
				• Deposii	
	(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused box Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowled			correct and comple	te.
S	ign		,		
	ere.				
	Your Signature Date Signature of Preparer if Other Th	an Taxp	ayer	Date	
this re	a copy of sturn for ecords.			()	
your I	Spouse's Signature (if filing jointly, both must sign) Daytime Phone Address			Daytime Phone	



NEBRASKA SCHEDULE I — Nebraska Adjustments to Income NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

• ATTACH THIS PAGE TO FORM 1040N • REFER TO INSTRUCTIONS ON PAGES 18-34

FORM 1040N Schedules I, II, and III 2008

159

00

Name as Shown on Form 1040N

Social Security Number

TEST I RETIRE	400	00	6208
NEBRASKA SCHEDULE I—			
Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partia	ıl-Year	Resident	S
Attach additional pages if necessary			
PART A — Adjustments Increasing Federal AGI			
45 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax:			
List type(s) and total amount: 45 a \$			
b Exempt interest income from Nebraska obligations (see instructions on page 18 of booklet):			
List type(s) and amount: 45 b \$			
Enter the result of line 45a minus line 45b	45		00
46 Financial institution tax credit claimed (enter amount from line 26 — see page 18 instructions)	46		00
47 Long-Term Care Savings Plan recapture (also subject to 10% penalty) (see page 18 instructions)	47		00
48 Nebraska College Savings Plan Recapture (see page 18 instructions)			00
49 Other adjustments increasing income (see page 19 instructions)			00
50 Total adjustments increasing income (total lines 45 through 49). Enter here and on line 12, Form 1040N			00
PART B—Adjustments Decreasing Federal AGI—see complete instructions on pages 19-21 of the N	ebraska k	ooklet	
51 State income tax refund deduction (enter line 10, Federal Form 1040 — see instructions)	51		00
52 a Interest and dividend income from U.S. government obligations (list below or attach sch.—see instr.)			
List type(s) and amount: —			
b List fund name, total dividend, and percent of regulated investment company dividend(s) from			
U.S. obligations:	-		
Total dividend: \$			
Enter total of lines 52a and 52b	52		00
53 Taxable Tier I or II benefits paid by the Railroad Retirement Board. Attach all Form(s) 1099 (see instr.):			
List type(s) and amount: Enter line 53 total:	53		00
54 Special capital gains/extraordinary dividends deduction (attach Form 4797N and copy of Fed. Schedule D —			
see page 20 instructions)	. 54		00
55 Nebraska College Savings Plan contribution or eligible donation see instructions on page 20)	55		00
56 Bonus depreciation subtraction — for add-backs in tax years 2000 through 2005. (Complete worksheet on			
page 20 of instructions) (attach S corporation or partnership schedule, if applicable)	56		00
57 Enhanced Section 179 subtraction — for add-backs in tax years 2003, 2004 and/or 2005. (Complete			
worksheet on page 20 of instructions) (attach S corporation or partnership schedule, if applicable)	57		00
58 Nebraska Long-Term Care Savings Plan Contribution (see instructions on page 21)	. 58		00
59 Other adjustments decreasing taxable income (see page 21 instructions). Do not deduct other states' income.			
List type(s) and amount:	59		00
CO Tatal adjustments decreasing income (tatal lines Ed through EO). Enter horse and an line 10. Form 1040N	60		
60 Total adjustments decreasing income (total lines 51 through 59). Enter here and on line 13, Form 1040N NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State for FULL-YEAR F	60	'NTC ON	00
	KESIDE	:N 15 ONL	.Y
Complete a separate Schedule II for each state. See instructions on page 21.			
 A complete copy of the return filed with another state must be attached. If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state: S⁻ 	ΓATF #	1 (IOWA)
if the chart lettern is not attached, create for tax paid to another state will not be another. Name of state.	17 (1 🗕 7)	1 (1017)	/
61 Nebraska income tax (line 17, Form 1040N)	61	1,266	00
62 Adjusted gross income derived from another state (do not enter amount of taxable income from the		1,200	/ 00
other state)	62	4,181	00
63 Calculated tax credit (see instructions on page 22)	-	-⊤, । ∪ ।	100
4 404			
$\frac{\text{Line } 62}{\text{Line } 5 + \text{Line } 12 - \text{Line } 13 = \overline{10} \text{ ad } 33,250 + 0} = \frac{4,181}{33,250} \times \text{Line } 61 = \frac{1,266}{100}$	63	159	00
		100	00
64 Tax due and paid to another state (do not enter amount withheld for the other state)	64	162	00

65 Maximum tax credit (line 61, 63, or 64, whichever is least). Enter amount here and on line 20, Form 1040N.... 65



NEBRASKA SCHEDULE I — Nebraska Adjustments to Income NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

FORM 1040N Schedules I, II, and III 2008

Name as Shown on Form 1040N

TEST T RETIRE

• ATTACH THIS PAGE TO FORM 1040N

• REFER TO INSTRUCTIONS ON PAGES 18-34

Social Security Number 400 00 6208

NEBRASKA SCHEDULE I— Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partial-Year Residents Attach additional pages if necessary PART A—Adjustments Increasing Federal AGI 45 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax: List type(s) and total amount: **b** Exempt interest income from Nebraska obligations (see instructions on page 18 of booklet): List type(s) and amount: Enter the result of line 45a minus line 45b 00 46 Financial institution tax credit claimed (enter amount from line 26 — see page 18 instructions)...... 00 47 Long-Term Care Savings Plan recapture (also subject to 10% penalty) (see page 18 instructions)..... 00 00 00 50 Total adjustments increasing income (total lines 45 through 49). Enter here and on line 12, Form 1040N 00 PART B — Adjustments Decreasing Federal AGI — see complete instructions on pages 19-21 of the Nebraska booklet 00 52 a Interest and dividend income from U.S. government obligations (list below or attach sch.—see instr.) List type(s) and amount: b List fund name, total dividend, and percent of regulated investment company dividend(s) from 8-418-2008 U.S. obligations: -Total dividend: \$ Enter total of lines 52a and 52b 00 53 Taxable Tier I or II benefits paid by the Railroad Retirement Board. Attach all Form(s) 1099 (see instr.): List type(s) and amount: 00 54 Special capital gains/extraordinary dividends deduction (attach Form 4797N and copy of Fed. Schedule D see page 20 instructions) 00 55 Nebraska College Savings Plan contribution or eligible donation see instructions on page 20) 00 55 56 Bonus depreciation subtraction — for add-backs in tax years 2000 through 2005. (Complete worksheet on page 20 of instructions) (attach S corporation or partnership schedule, if applicable)...... 56 00 57 Enhanced Section 179 subtraction — for add-backs in tax years 2003, 2004 and/or 2005. (Complete 00 58 Nebraska Long-Term Care Savings Plan Contribution (see instructions on page 21) 58 00 59 Other adjustments decreasing taxable income (see page 21 instructions). Do not deduct other states' income. List type(s) and amount:-59 00 60 Total adjustments decreasing income (total lines 51 through 59). Enter here and on line 13, Form 1040N 00 NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State for FULL-YEAR RESIDENTS ONLY • Complete a separate Schedule II for each state. See instructions on page 21. • A complete copy of the return filed with another state must be attached. • If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state: STATE #2 (KANSAS) 61 Nebraska income tax (line 17, Form 1040N)..... 1.266 61 00 62 Adjusted gross income derived from another state (do not enter amount of taxable income from the 14,656 other state) 00 **63** Calculated tax credit (see instructions on page 22) Line 62 x Line 61 1,266 Line 5 + Line 12 - Line 13 = Total 33,250 + 12 + 12 + 13 = 1363 558 00 64 Tax due and paid to another state (do not enter amount withheld for the other state) 64 571 00 65 Maximum tax credit (line 61, 63, or 64, whichever is least). Enter amount here and on line 20, Form 1040N.... 65 558 00

LINE 12	Adjustments Increasing Federal AGI. Enter amount from line 50 of Nebraska Schedule I.									
	See Schedule I instructions on page 18 for additional information.									
LINE 13	Adjustments Decreasing Federal AGI. Enter the amount from line 60 of Nebraska Schedule I. See Schedule I instructions for additional information. Note: If line 12 is -0-, and your only adjustment decreasing is a state income tax refund, enter the amount of the refund on line 13 and check the box below line 13. You do not need to complete Schedule I.									
LINE 14	Tax Table Income. If you do not have adjustments to federal adjusted gross income, enter the line 11 amount on line 14. If you have adjustments, line 14 equals line 11 plus line 12 minus line 13.									
LINE 15	Nebraska Income Tax. Resident taxpayers use the Nebraska Tax Table on pages 29 to 34. If Federal AGI is more than \$159,950 (\$79,975 if married, filing separately), you must use both the Tax Table and the Additional Tax Rate Schedule to calculate your Nebraska tax. Enter the amount from line 3 of the Additional Tax Rate Schedule on page 35. Nonresidents and partial year residents, enter the amount from line 74, Nebraska Schedule III.									
LINE 16	Nebraska Minimum or Other Tax. If you were required to pay:									
LINE 10	1. Federal alternative minimum tax or;									
	2. Federal tax on lump-sum distributions of qualified retirement plans ; and/or									
	3. Federal tax on early distributions of qualified retirement plans , use the worksheet below to calculate the amount to enter on line 16.									
	Nonresidents and partial-year residents: Use the worksheet results to complete the calculation for line 75, Nebraska Schedule III.									
	NEBRASKA MINIMUM OR OTHER TAX WORKSHEET									
	Alternative minimum tax, from Federal Form 6251 recalculated for Nebraska using Nebraska Revenue Ruling 22-08-1\$									
	Tax on lump-sum distributions (enter federal tax amount from Federal Form 4972)									
	3. Tax on early distributions (enter lesser of federal tax amount from Part I, Federal Form 5329 or line 59 of Federal Form 1040)									
	4. SUBTOTAL (Add lines 1 through 3)									
	5. TOTAL (line 4 multiplied by 29.6%)\$ x .296									
	ENTER THIS TOTAL ON LINE 16, FORM 1040N									
	Attach a copy of your Federal Form 4972, 5329 or (Form 1040 if Form 5329 not required) or recalculated Form 6251 to your return.									
	A credit for prior year minimum tax must be calculated according to Revenue Ruling 22-08-2, and is entered on line 20. Also check the box on line 20 to indicate you are reporting an "AMT Credit." Nonresidents and partial-year residents claim this credit on line 71, Nebraska Schedule III.									
LINE 17	Enter the total of lines 15 and 16.									
LINE 18	Enter the amount from line 17.									
LINE 19	Nebraska Personal Exemption Credit. Residents claim a \$113 credit for each federal exemption reported on line 4, Form 1040N.									
	EXAMPLE: Mr. and Mrs. Bourg, who are Nebraska residents, have AGI of \$25,000									

EXAMPLE: Mr. and Mrs. Bourg, who are Nebraska residents, have AGI of \$25,000 and claim three exemptions on line 4. Their personal exemption credit on line 19 is: \$113 x 3 = \$339. They enter \$339 on line 19 and include it in the line 27 total.

1040		rtment of the Treasury—Inte Individual Incom			}	(99) IRS Use (Only—Do no	t write or	r staple in this space.	
	_	the year Jan. 1-Dec. 31, 2008, or o			8, endin	,	20		OMB No. 1545-0074	
Label		ur first name and initial		Last name	-,	,			social security num	
(See L	ΙT	EST N		SOLDIER				40	00:00:620)9
instructions on page 12.)	If a	joint return, spouse's first nar	ne and initial	Last name					e's social security r	
Use the IRS	LA	<u>MY A</u>		<u>SOLDIER</u>				40	<u> 00 00 629</u>	<u>11 </u>
label. Otherwise,		me address (number and stree B01 E ST	et). If you have a	P.O. box, see page 12		Apt. no).		ou must enter our SSN(s) above	
please print R	0.1	y, town or post office, state, a	nd 7IP code If v	ou have a foreign addr	000 00	ne nage 12	-4			
or type. E		RAND ISLAN		NE 6880	_	be page 12.			ng a box below wil	
	_	heck here if you, or your s		1 - 000	_	his fund (see pa			You Spou	
	1	Single			4 🔲	Head of househ	old (with o	ualifvin	g person). (See pag	e 13.) If
Filing Status	2		en if only one	had income)			•		t not your depender	,
Check only	3	Married filing separately	y. Enter spouse			this child's name		_		4.0
one box.		and full name here.	1 :		5	, ,	w(er) with	i depen ໂ	dent child (see pag Boxes checked	ge 14)
Exemptions	6a b	X Yourself. If someone X Spouse			o not	check box 6a		}	on 6a and 6b No. of children	
	c	Dependents:		(2) Dependent's	Ť	(3) Dependent's	(4) if qua		on 6c who:	2
		(1) First name Last i	name	social security number	er	relationship to you	child for chi credit (see pa		lived with youdid not live with	
		JUNIOR SC	LDIER	400 00 629	2 5	SON	V		you due to divorce or separation	
If more than four dependents, see		SALLY SC	<u>LDIER</u>	400 00 629	3 [DAUGHTER	<u> </u>		(see page 16)	
page 15.									Dependents on 6c not entered above	
	d	Total number of exemption	ans claimed				Ш		Add numbers on lines above ▶	4
	7	Wages, salaries, tips, etc						7	33,800	00
Income	, 8а	Taxable interest. Attach	•	,				8a	2,750	
Attach Form(s)	b	Tax-exempt interest. Do			8b				,	
W-2 here. Also	9a	Ordinary dividends. Attac	9a							
attach Forms W-2G and	b	Qualified dividends (see p								
1099-R if tax	10	Taxable refunds, credits,	10							
was withheld.	11	Alimony received	11							
	12 13	Business income or (loss). Atta	,				· · ·	13		
If you did not	14	Other gains or (losses). A		•		eu, check here		14		
get a W-2,	15a	IRA distributions	15b							
see page 19.	16a	Pensions and annuities	16a			le amount (see p le amount (see p	,	16b		
Enclose, but do	17	Rental real estate, royaltie	es, partnerships	s, S corporations, tru	ısts, e	tc. Attach Sche	edule E	17		
not attach, any payment. Also,	18	Farm income or (loss). At	18							
please use	19	Unemployment compens	1					19		
Form 1040-V.	20a	Social security benefits . Other income. List type a	20a			le amount (see p		20b 21	7,200	00
	21 22	Add the amounts in the far						22	43,750	
	23	Educator expenses (see p			23				,	
Adjusted	24	Certain business expenses of		forming artists, and						
Gross		fee-basis government offici	als. Attach Forn	n 2106 or 2106-EZ	24			-		
Income	25	Health savings account d	eduction. Attac	ch Form 8889	25	7.5	00 00	-		
	26	Moving expenses. Attach			26	7,5	00 00	-		
	27	One-half of self-employme			27			-		
	28 29	Self-employed SEP, SIMF Self-employed health insi			29					
	30	Penalty on early withdraw			30					
	31a	Alimony paid b Recipient's	_		31a					
	32	IRA deduction (see page			32		00 00			
	33	Student loan interest ded	luction (see pa	ge 30)	33	2,0	00 00			
	34	Tuition and fees deduction	on. Attach Form	n 8917	34		0 00			
	35	Domestic production activi			35			36	19,500	00
	36 37	Add lines 23 through 31a Subtract line 36 from line				 e		37	24,250	
			. , , -	, , , , , ,						,

Form 1040 (2008)				Page 2
Tax	38	Amount from line 37 (adjusted gross income)	38	24,250.00
and	39a	Check [You were born before January 2, 1944, Blind.] Total boxes		,
Credits	-	if: Spouse was born before January 2, 1944, ☐ Blind. checked ▶ 39a		
Oround	h	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here 39b	1	
Ctandand		Check if standard deduction includes real estate taxes or disaster loss (see page 31) ▶ 39c ☐		
Standard Deduction	L		40	10,900.00
for—	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin).	41	13,350.00
People who	41	Subtract line 40 from line 38	71	10,000.00
checked any box on line	42	If line 38 is over \$119,975, or you provided housing to a Midwestern displaced individual, see	10	14,000.00
39a, 39b, or		page 33. Otherwise, multiply \$3,500 by the total number of exemptions claimed on line 6d .	42	0.00
39c or who can be	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0	43	
claimed as a	44	Tax (see page 33). Check if any tax is from: a Form(s) 8814 b Form 4972	44	0.00
dependent, see page 31.	45	Alternative minimum tax (see page 36). Attach Form 6251	45	0.00
All others:	46	Add lines 44 and 45	46	0.00
Single or	47	Foreign tax credit. Attach Form 1116 if required	-	
Married filing separately,	48	Credit for child and dependent care expenses. Attach Form 2441	_	
\$5,450	49	Credit for the elderly or the disabled. Attach Schedule R . 49	-	
Married filing	50	Education credits. Attach Form 8863		
jointly or	51	Retirement savings contributions credit. Attach Form 8880 51		
Qualifying widow(er),	52	Child tax credit (see page 39). Attach Form 8901 if required 52		
\$10,900	53	Credits from Form: a □ 8396 b □ 8839 c □ 5695 53		
Head of	54	Other credits from Form: a 3800 b 8801 c 54		
household, \$8,000	55	Add lines 47 through 54. These are your total credits	55	0.00
40,000	56	Subtract line 55 from line 46. If line 55 is more than line 46, enter -0 ▶	56	0.00
Otloon	57	Self-employment tax. Attach Schedule SE	57	
Other	58	Unreported social security and Medicare tax from Form: a 4137 b 8919	58	
Taxes	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
	60	Additional taxes: a AEIC payments b Household employment taxes. Attach Schedule H	60	
	61	Add lines 56 through 60. This is your total tax	61	0.00
Payments	62	Federal income tax withheld from Forms W-2 and 1099 62 1,758,00		
Payments	63	2008 estimated tax payments and amount applied from 2007 return		
If you have a	64a	Earned income credit (EIC)		
qualifying	b	Nontaxable combat pay election 64b		
child, attach	65	Tromanable combat pay dischori		
Schedule EIC.	66	2 000 00		
	67	Additional child tax credit. Attach Form 8812	-	
	68	Credits from Form: a 2439 b 4136 c 8801 d 8885	-	
		Citatis IIII 1 0111. 2 2400 9 4 100 C 20001 4 20000	-	
	69 70	First-time homebuyer credit. Attach Form 5405	-	
	70 71	Add lines 62 through 70. These are your total payments	71	5,405.00
		, , ,	72	5,405.00
Refund	72 720	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid Amount of line 72 you want refunded to you. If Form 8888 is attached, check here ▶	73a	5,405.00
Direct deposit? See page 59	73a		10a	5,405.00
and fill in 73b,	► b	Routing number		
73c, and 73d,	► d	Account number		
or Form 8888.	74	Amount of line 72 you want applied to your 2009 estimated tax > 74	75	
Amount You Owe	75 76	Amount you owe. Subtract line 71 from line 61. For details on how to pay, see page 60 ► Estimated tax penalty (see page 61)	75	
		you want to allow another person to discuss this return with the IRS (see page 61)? Yes.	Compl	ete the following V No.
Third Party	DO	ryou want to allow another person to discuss this return with the ins (see page of)?	Compi	ete the following. 🛕 No
Designee		signee's Phone Personal identific	cation	
Cian	nar	ne	d to the	hest of my knowledge and
Sign		ief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of w		
Here	You	ur signature Date Your occupation	Davt	time phone number
Joint return? See page 13.		SOLDIED	1	
Keep a copy	05	SULUIEN Superior gianatura. If a joint vature, hath must gian. Data. Characia acquisition.	(30	08) 632-1917
for your	Spo	ouse's signature. If a joint return, both must sign. Date Spouse's occupation		
records.		LIBRARIAN		
Paid		parer's Date Check if	Prep	parer's SSN or PTIN
Preparer's		nature self-employed	<u></u>	
Use Only	Firr	n's name (or EIN srs if self-employed),	<u> </u>	
————		dress, and ZIP code Phone no.	()
				Form 1040 (2008)

	oyee's social security number 00-00-6209	OMB No. 154	5-0008						
b Employer identification number (EIN) 01-1775003		1 Wa	ges, tips, other compensation 28,750.00		ral income t 1,452.				
c Employer's name, address, and ZIP code DEFENSE FINANC	= & ACCOUNT	3 So	33,637.50	4 Social security tax withheld 2,085.53					
1776 MILITARY RE		5 Me	dicare wages and tips 33,637.50	6 Medicare tax withheld 487.74					
INDIANAPOLIS IN	46211		7 Soc	cial security tips	8 Allocated tips				
d Control number			9 Adv	vance EIC payment	10 Depe	endent care	benefits		
	ast name SOLDIER	Suff.		nqualified plans	^{12a} Q 4,887.50				
1801 E ST			13 Statuto employ	ry Retirement Third-party ee plan sick pay	12b C O d e				
GRAND ISLAND N	IE 68802		14 Oth	ner	12c				
					12d C d d e				
f Employee's address and ZIP code									
NE Employer's state ID number 1776115	16 State wages, tips, etc. 28,750.00	17 State incom		18 Local wages, tips, etc.	19 Local inc	ome tax	20 Locality name		

Wage and Tax Statement

2008

Department of the Treasury—Internal Revenue Service

Copy 1—For State, City, or Local Tax Department

222	255	1 1 1 1	s social security number 0-00-6291	OMB No. 154	5-0008	3				
	oyer identification number 7-1491625	(EIN)			1 V	Jages, tips, other compensation 5,050.00	2 Fed	leral income t		
Ι ΄	oyer's name, address, and RAND ISLA		RARIFS	3 S	ocial security wages 5,050.00	4 Soc	4 Social security tax withheld 313.10			
)27 SOUTH		n i/ ti ti LO	5 N	Medicare wages and tips 5,050.00	6 Medicare tax withheld 73.23				
G	RAND ISLA	ND, NE	68801	7 S	ocial security tips	8 Allo	cated tips			
d Conti	rol number				9 A	dvance EIC payment	10 Dep	pendent care	benefits	
l '	oyee's first name and initia	_	DLDIER	Suff.	11 N	lonqualified plans	12a			
	301 E ST				13 Statutory Retirement Third-party sick pay					
G	RAND ISLA	ND, NE	68802		14 (Other	12c C od e			
							12d			
f Empl	oyee's address and ZIP co	de								
15 State	Employer's state ID num 729343	nber 1	16 State wages, tips, etc. 5,050.00	17 State incom	_	18 Local wages, tips, etc.	19 Local in	come tax	20 Locality name	
			,							

W-2 Wage and Tax
Statement
Copy 1—For State, City, or Local Tax Department

9008

Department of the Treasury-Internal Revenue Service

Department of the Treasury
Service (99)

Moving Expenses

Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

Your social security number

400 00 6209

Attachment Sequence No. 62

Name(s) shown on return TEST N & AMY A SOLDIER

Before you begin: √ See the Distance Test and Time Test in the instructions to find out if you can deduct your moving

See Members of the Armed Forces on the back if applicable

	y dec members of the familiar forces on the back, if applicable.				
1	Transportation and storage of household goods and personal effects (see instructions)	1	3,000	.00	
2	Travel (including lodging) from your old home to your new home (see instructions). Do not include	2	4,500	.00	
3	Add lines 1 and 2	m your old home to your new home (see instructions). Do not include 2 3 employer paid you for the expenses listed on lines 1 and 2 that is your Form W-2 (wages). This amount should be shown in th code P 4 E your moving expenses. If line 3 is less than line 4, subtract line 3 ude the result on Form 1040, line 7, or Form 1040NR, line 8.			
4					
7	not included in box 1 of your Form W-2 (wages). This amount should be shown in	4	0	.00	
5	Is line 3 more than line 4?				
5					
	from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8.				
	Yes. Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or		7.500	00	
	Form 1040NR, line 26. This is your moving expense deduction	5	/,500	.00	

General Instructions What's New

For 2008, the standard mileage rate for using your vehicle to move to a new home is 19 cents a mile (27 cents a mile after June 30, 2008).

Purpose of Form

Use Form 3903 to figure your moving expense deduction for a move related to the start of work at a new principal place of work (workplace). If the new workplace is outside the United States or its possessions, you must be a U.S. citizen or resident alien to deduct your expenses.

If you qualify to deduct expenses for more than one move, use a separate Form 3903 for each move.

For more details, see Pub. 521, Moving

Moving Expenses You Can **Deduct**

You can deduct the reasonable expenses of moving your household goods and personal effects and of traveling from your old home to your new home. Reasonable expenses can include the cost of lodging (but not meals) while traveling to your new home. You cannot deduct the cost of sightseeing trips.

Who Can Deduct Moving **Expenses**

If you move to a new home because of a new principal workplace, you may be able to deduct your moving expenses whether you are self-employed or an employee. But you must meet both the distance test and time test that follow.



Members of the Armed Forces may not have to meet the distance and time tests. See instructions on the back.

Distance Test

Your new principal workplace must be at least 50 miles farther from your old home than your old workplace was. For example, if your old workplace was 3 miles from your old home, your new workplace must be at least 53 miles from that home. If you did not have an old workplace, your new workplace must be at least 50 miles from your old home. The distance between the two points is the shortest of the more commonly traveled routes between them.



Cat. No. 12490K

To see if you meet the distance test, you can use the worksheet below.

Distance Test Worksheet

Keep a Copy for Your Records

1.	Number of miles from your old home to your new workplace
2.	Number of miles from your old home to your old workplace
3.	Subtract line 2 from line 1. If zero or less, enter -0
	Is line 3 at least 50 miles?
	Yes. You meet this test. No. You do not meet this test. You cannot deduct your moving expenses. Do not complete Form 3903.

Nebraska Department of REVENUE

NEBRASKA INDIVIDUAL INCOME TAX RETURN

for the taxable year January 1, 2008 through December 31, 2008 or other taxable year: , 2008 through FORM 1040N

2008

•Read instructions before completing this form

PLEASE DO NOT WRITE IN THIS SPACE

= (ame(s) and Ini	itial(s)		Last	Name												
Please Type or Print	TEST N & AMY A SOLDIER Current Home Address (Number and Street or Rural Route and Box Number)																	
/pe o	E Current			d Street or Rural F														
aseT		01 E S	STACE															
	R City, To	wn, or Post Of		State		Zip	Code											
		RAND	ISLAN	D	NE	(0886	2]										
-	IN	IPORTAN	T: SSN(S) M	IUST BE ENTE	BED BELO)W		Hi	ah Sch	ool Di	strict Co	ode						
	Your So	cial Security N	umber	Spouse's	Social Securi	ity No.				_		_	_		t be entere			
	400 00 6209 400 00 6291 4 0 4 0 0 0 2								2	page		egiiiiiii						
(4)														/	/			
(1)	Farmer	Hancner	(2) X AC	tive Military	Y / L	Deceased Taxpay first name & date									/	/		
—— 1	l Federal	Filing Stat	us												/	/		
Ė	(1) 🔲 S		_	Married, fili	ing separa	tely-Spouse's	S. S. No <u>.:</u>				(4) [Hea	ad of I	House	hold		Ę	
<u> </u>		larried, filin		and Full Name											depende			
≟ 2 a		f YOU wer	` , ,	65 or older	. ,	_									can claim		or ਜੈ	
_	SPOUS Type of	SE was:	(3) [65 or older	(4)	Blind	your	spou	se as	a depe	endent:	(1)	_ You		(2) S _I	oouse		
		Resident	(2)	Partial-yea	r resident	from	_	.2	2008 to)	_		. 2	008 (a	ittach S	chedul	e III)	
	(-) (-)		(3)	_		Schedule III))	,-					, –	(-			,	
			, .														4	
		_		of exemption		-										. 4	<u> </u>	
5			•	e (AGI) (Fede										5	24,2	250	00	
-6				(if you checke											,		1 00	
				iter \$10,900 if														
	\$5,450	if single; \$8	3,000 if head	d of household	d; or \$5,45	0 if married-s	eparatel	y)	6	1	10,9	UU	00					
<u> </u>	7 Total ita	mizad dad	uotiona (Fo	deral Schedul	o A lino O	O coo inotru	otiona)		7				00					
>				Federal Form			clions).						00					
•									8				00					
е Сору		,																
Stat	Nebras	ka itemized	deductions	(line 7 minuş	ine 8)	. 			9				00					
tach 10) Entor th	no amount i	from line 6 a	or lino () which	hover ic ar	oator (coo inc	truction	-1						10	10,9	900	00	
ė A	, Enter ti	ie amount	nom line o c	or line 9, whicl	nevei⁄is gi	eater (See IIIS	diuctions	>)						10			00	
<u>8</u> 11	Nebras	ka income	before adjus	stments (line s	5 minus lin	ie 10)								11	13,3	350	00	
12	2 Adjustn	nents incre	asing federa	al AGI (line 50	, from atta	iched Nebras	ka											
									12				00					
13	-		_	al AGI (line 60					10				00					
D		,		LY for a state							ee inst		00					
E				and you chec								1.)						
14	•			11 plus line 12							•	<u></u>	<u></u> .	14	13,3	350	00	
) }											4	00						
15	Nebras	ka income	tax (residen	ts use Nebr. T	ax Table;	others use Ne	br. Sch.	III) .	15		4	28	00					
5 4 16	Nebras	ka minimur	n or other te	ax (Forms 625	51 4972 o	or 5329_see i	nstructio	ns)	16				00					
47				rsonal exemp							mount					400		
			-	38		•								17	4	128	00	
Alle												0		LETE	DEVE			

18	Amount from line 17 (Total Nebraska tax)		18	428	00
	Nebraska personal exemption credit for residents only (\$113 per exemption) 19 452	00		120	
	Credit for tax paid to another state (attach Nebraska Schedule II and the				
	other state's return). Check this box if reporting AMT credit	00			
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/or				
	Schedule 3 — see instructions)	00			
22	CDAA credit (see instructions)	00			
	Form 3800N nonrefundable credit (attach Form 3800N)	00			
	Nebraska child/dependent care credit, if line 5 is more than \$29,000				
	(see page 15 of instructions)	00			
25	Nebraska Charitable Endowment Tax credit (attach statement — see page 15				
	instructions to determine if you qualify)	00			
26	Credit for financial institution tax (see page 15 of instructions) (attach Form NFC) . 26	00			
	Total nonrefundable credits (add lines 19 through 26)		27	452	00
	Subtract line 27 from line 18 (if line 27 is more than line 18, enter -0-). If result is more than your			702	
20	federal tax liability (and line 12 is less than \$5,000), see instructions. If entering federal tax, check box:	٦ .			
	and attach federal return copy	_	28	0	00
20	Nebraska income tax withheld (attach 2008 Forms W-2, W-2G, 1099-R,		20	U	- 00
23	1099-MISC, or 14N)	00			
20	2008 estimated tax payments (include 2007 overpayment credited to 2008 and	-00			
30	any payments submitted with an extension request)	00			
21		00			
	Form 3800N refundable credit (attach Form 3800N)	00			
32					
	(see page 16 of instructions and attach copy of Federal Form 1040A Sch. 2; Federal Form 2441, or Nebraska Form 2441N)	00			
20		00			
		00			
34					
		00			
0.5	1.5	00	0.5	1 000	00
		• • •	35	1,822	00
30			20		00
27			36 37	0	00
			31	U	
38			00		00
00			38	1 000	00
39	If line 35 is more than line 37, subtract line 37 from line 35. This is the amount you OVERPAID		39	1,822	
40	Amount of line 00 year work APRI IED TO VOLID 0000 ECTIMATED TAY	00			
40	Amount of line 39 you want APPLIED TO YOUR 2009 ESTIMATED TAX40	00			
44	Wildlife Concernation Fund DONATION of \$1,00 or more	00			
41	vilidite Conservation Fund DONATION of \$1.00 or more	00			
12	Nebraska Campaign Finance CONTRIBITION of \$1.00 or more	00			
				<u> </u>	
70					
	Rebraska earned income credit. Number of qualifying children. 97 2 Federal credit 98 \$ 1,647 .00 x .10 (10%). (attach federal return, pages 1 and 2 – see instructions)		43	1,822	00
	·		40	1,022	
	• Have it sent directly to your bank account! (see instructions on page 18)				
4.4		01	1.0	0 0	
44		Chec	King	2 = Savings	
	(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)			Direct	
4.4			7	Direct Deposit	
440	c Account Number			» Deposii	
	(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes			a correct and comple	nto.
S	Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge	and D	enei, it is	s correct and comple	ic.
	ere\				
-11	Your Signature Date Signature of Preparer if Other Than	Taxna	aver	Date	
Keep this re	a copy of sturn for	- anpi	., -·		
	Spouse's Signature (if filing jointly, both must sign) Daytime Phone Address			Daytime Phone	
				,	



Nebraska Child and Dependent Care Expenses • File Form 2441 N ONLY if you do not file Federal Form 2441 or Form 1040A, Schedule 2

File only if your federal adjusted gross income is \$29,000 or less

Complete reverse side if receiving dependent benefits care

FORM 2441N 2008

Name as Shown on Form 1040N

Attach to Form 1040N

Your Social Security Number 400 L 00 | 6209

TEST N & AMY A SOLDIER BEFORE YOU BEGIN: You need to understand the following terms. See Federal Form 2441 Definitions on page 1 of those instructions.

Dependent Care Benefits

Qualifying Person(s)

Qualified Expenses

1 (A) Care Provider's		(Number, Street, A	(B) Address pt. No., City, State,	, and Zip Code)	(C) Identifying Number (SSN or EIN)	(D) Amount paid (See Instructions)		
ISLANDER DAYCARE		1441 HICKORY DR			47-1725619	7,200		
					Ny Post II bolow			
		d you receive ent care benefits?	No Yes	, ,	nly Part II below.			

CAUTION: If the care was provided in your home, you may owe employment taxes. See the instructions for Federal Form 1040, line 57.

PART II — Credit for Child and Dependent Care Expenses

2 Information about your qualifying person(s). If you have more than three qualifying persons, attach a schedule. (C) Qualified Expenses You (A) Qualifying Person's Name Qualifying Person's Incurred and Paid in 2008 for the Social Security Number First person(s) listed in Column (A) **JUNIOR** SOLDIER 400 00 6292 4,200.00 SALLY SOLDIER 00 6293 3,000.00 400 Add the amounts in Column (C) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from 6,000.00 line 30 3

28,750.00 Enter your **earned income**. See Federal Form 2441 instructions...... If married filing jointly, enter your spouse's earned income (if your spouse was a student or was 5,050.00 disabled, see the Federal Form 2441 instructions); all others, enter the amount from line 4 5 5,050.00

Federal decimal

Enter the **smallest** of line 3, 4, or 5 Enter the amount from Form 1040N line 5 or Form 1040NS line 3 24,250.00 (If line 7 is over \$29,000, do not file this form)

But not

Enter on line 8 the decimal amount shown below that applies to the amount on line 7

		Dutilot	i euciai ucciiilai
Over		over	amount is
\$0	-	15,000	.35
15,000	-	17,000	.34
17,000	-	19,000	.33
19,000	-	21,000	.32
21,000	-	23,000	.31
23,000	-	25,000	.30
25,000	-	27,000	.29
27,000	_	29,000	.28

9 Multiply line 6 by the decimal amount on line 8. If you paid 2007 expenses in 2008, see the Federal Form 2441 instructions. Enter here and on line 1 of the Refundable Child/Dependent Care Worksheet (page 16 of Form 1040N instructions).....

x.308 1,515.00

LINE 29

You MUST attach all Forms W-2, W-2G, 1099-R, and 1099-MISC. **Nebraska Income Tax Withheld.** Enter your total Nebraska income tax withheld from Federal Forms W-2, W-2G, 1099-R, or 1099-MISC. Do not use state wages. **Your withholding credit will not be allowed if you do not attach the proper forms.**

A fiscal year taxpayer who has W-2's issued on a calendar-year basis must attach the 2008 W-2s to the 2008 Form 1040N for the fiscal year beginning in 2008. If you receive your 2009 W-2 before filing your 2008 Form 1040N, save it to attach to the 2009 Form1040N.

Nonresidents claiming credit for Nebraska tax withheld by a partnership, limited liability company, S corporation, estate, or trust must attach a copy of the Statement of Nebraska Income Tax Withheld for Nonresident Individual, Form 14N. The tax year ending date on the Form 14N must be the same as the tax year of the individual's return being filed.

LINE 30

Estimated Tax Payments. Report your 2008 estimated payments and any tax year 2007 carryover on this line.

If you are married, filing jointly, the name and social security number of the spouse whose number was used to make the 2008 estimated payments should be listed first in the name and social security number area on the Form 1040N

You are encouraged to make your estimated payments using e-pay which allows you to schedule all four of your estimated payments at one time. The Form 1040N-ES is not required to be sent in when you use e-pay. See page 4 for details about paying your estimated tax electronically.

LINE 31

Nebraska Department of

Form 3800N Refundable Credit. Enter any refundable credit calculated on Form 3800N. Attach Form 3800N.

LINE 32

Nebraska Child/Dependent Care Refundable Credit. (Adjusted Gross Income \$29,000 or Less and Full-Year or Partial-Year Resident). If you filed a married, filing jointly federal return but a married, filing separately Nebraska return, do not claim this credit. Attach Schedule 2 (Form 1040A), Federal Form 2441 (Form 1040) or Nebraska Form 2441N to your Nebraska return. Refer to the following chart and enter on line 3 of the worksheet below the applicable percentage for your AGI level:

AGI Over	But not over	Percent	AGI Over	But not over	Percent
\$0 or less	- 22,000	100%	\$25,000 -	26,000	60%
22,000	- 23,000	90%	26,000 -	27,000	50%
23,000	- 24,000	80%	27,000 -	28,000	40%
24,000	- 25,000	70%	28,000 -	29,000	30%

REFUNDABLE CHILD/DEPENDENT CARE CREDIT WORKSHEET

1. Enter line 9 amount (prior to the federal credit limitation)	from:	
2008 Schedule 2 (Federal Form 1040A), or		
Federal Form 2441 (Form 1040), or from		
Nebraska Form 2441N	. 1.\$	
2. Enter federal AGI (line 5, Form 1040N)	. 2.	
3. Enter percentage from chart if AGI is \$29,000 or less	. 3.	
(A) - 1/ AOL:		

- (Note: If AGI is more than \$29,000, STOP; you cannot claim a credit on line 32; refer to line 24 instructions instead)

LINE 33

Beginning Farmer Credit. Enter the credit granted to eligible claimants who receive a certificate from the Nebraska Department of Agriculture. For further information on this credit, contact the Department of Agriculture at (402) 471-6890 or (800) 753-9396.

1,515

DECEASED TEST T HAMMER 10/15/2008 DECEASED MARY B HAMMER 10/15/2008 Department of the Treasury—Internal Revenue Service 1040 U.S. Individual Income Tax Return IRS Use Only-Do not write or staple in this space. For the year Jan. 1-Dec. 31, 2008, or other tax year beginning 2008, ending OMB No. 1545-0074 Your social security number Label Your first name and initial 400 :00:6210 HAMMER (See instructions A B Spouse's social security number If a joint return, spouse's first name and initial on page 12.) E 400 00 6219 HAMMEF Use the IRS label. Home address (number and street). If you have a P.O. box, see page 12, Apt. no. You must enter Otherwise, 74 BUILDER DR C/O ANN D HAMMER vour SSN(s) above. E please print City, town or post office, state, and ZIP code. If you have a foreign address, see page 12. or type. Checking a box below will not change your tax or refund. Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 12) ▶ You Spouse Head of household (with qualifying person). (See page 13.) If Filing Status 2 X the qualifying person is a child but not your dependent, enter Married filing jointly (even if only one had income) this child's name here. ▶ Married filing separately. Enter spouse's SSN above Check only 5 Qualifying widow(er) with dependent child (see page 14) one box. and full name here. Boxes checked 6a Yourself. If someone can claim you as a dependent, do not check box 6a on 6a and 6b **Exemptions** b No. of children on 6c who: (4) √ if qualifying (3) Dependent's C Dependents: (2) Dependent's lived with you relationship to child for child tax social security number (1) First name Last name • did not live with you credit (see page 15) you due to divorce or separation If more than four (see page 16) dependents, see Dependents on 6c page 15. not entered above Add numbers on d Total number of exemptions claimed lines above ▶ 7 19.900.00 Wages, salaries, tips, etc. Attach Form(s) W-2 Income Taxable interest. Attach Schedule B if required 8a Tax-exempt interest. Do not include on line 8a Attach Form(s) 9a W-2 here, Also 9a Ordinary dividends. Attach Schedule B if required attach Forms 9b Qualified dividends (see page 19) W-2G and 10 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20). 1099-R if tax 11 was withheld. 11 12 12 Business income or (loss). Attach Schedule C or C-EZ 13 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ 14 If you did not Other gains or (losses). Attach Form 4797 14 get a W-2, 1.250.00 15b 15a b Taxable amount (see page 21) IRA distributions see page 19. 16a 16b 16a Pensions and annuities **b** Taxable amount (see page 22) 17 Enclose, but do 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E not attach, any 18 Farm income or (loss). Attach Schedule F 18 payment. Also, 19 19 Unemployment compensation please use Social security benefits . 20a 20b Form 1040-V. 20a 21 21 Other income. List type and amount (see page 24) 21.900.00 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶ 22 22 23 Educator expenses (see page 27)

Adjusted Gross Income

24

32 33

34 35

36

37

25	Health savings account deduction. Attach Form 8889
26	Moving expenses. Attach Form 3903
27	One-half of self-employment tax. Attach Schedule SE
28	Self-employed SEP, SIMPLE, and qualified plans
29	Self-employed health insurance deduction (see page 26)
30	Penalty on early withdrawal of savings

Add lines 23 through 31a and 32 through 35

Subtract line 36 from line 22. This is your adjusted gross income

Certain business expenses of reservists, performing artists, and

fee-basis government officials. Attach Form 2106 or 2106-EZ

Self-employed SEP, SIMPLE, and qualified plans	28		
Self-employed health insurance deduction (see page 26)	29		
Penalty on early withdrawal of savings	30		
Alimony paid b Recipient's SSN ▶	31a		
IRA deduction (see page 27)	32		
Student loan interest deduction (see page 30)	33		
Tuition and fees deduction. Attach Form 8917	34		
Domestic production activities deduction. Attach Form 8903	35		

24

25 26 27

21.900.00

36

31a Alimony paid b Recipient's SSN ▶

Form 1040 (2008)				Page 2				
Tax	38	Amount from line 37 (adjusted gross income)	38	21,900.00				
		Charle (V Yeu ware horn before language 2 1044 V Blind) Total Language		,				
Tax and and 39a Amount from line 37 (adjusted gross income) 39b Credits								
Tax and								
	_			15 050 00				
for—	_							
				0,030.00				
	42		10	7 000 00				
39a, 39b, or								
	43							
claimed as a	44			0.00				
	45			0.00				
All others:	46		46	0.00				
	47	Totalgritax credit. Attaciri om Trio ir required	_					
	48	oredit for child and dependent care expenses. Attach Form 2441	_					
	49	oredit for the elderly of the disabled. Attach ochedule 11.						
	50	Education credits. Attach Form 6005						
	51	Tietilettette savings contributions credit. Attach Form cooc	_					
widow(er),	52	office tax credit (see page 65). Attach Form 6501 in required	_					
\$10,900	53	ordata from Form. a 5050 b 5055 c 5055	_					
	54	Other credits from Form: a 3800 b 8801 c 54		0 00				
		,		0.00				
	56	Subtract line 55 from line 46. If line 55 is more than line 46, enter -0	56	0.00				
Other	57	Self-employment tax. Attach Schedule SE						
	58	Unreported social security and Medicare tax from Form: a 4137 b 8919		105.00				
NO	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	125.00				
	60	Additional taxes: a AEIC payments b Household employment taxes. Attach Schedule H	60	405 00				
	61		61	125.00				
Payments	62	Federal income tax withheld from Forms W-2 and 1099 62 656.00	_					
	63	2008 estimated tax payments and amount applied from 2007 return 63	_					
	64a	Earned income credit (EIC) 64a						
	b	Nontaxable combat pay election . 64b						
	65	Excess social security and tier 1 RRTA tax withheld (see page 59)						
	66	Additional child tax credit. Attach Form 8812 66						
	67	Amount paid with request for extension to file (see page 59) 67						
	68	Credits from Form: a 2439 b 4136 c 8801 d 8885 68						
	69	First-time homebuyer credit. Attach Form 5405						
	70	Recovery rebate credit (see worksheet on page xx)						
	71	Add lines 62 through 70. These are your total payments	71	656.00				
Refund	72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid	72	531.00				
	73a	Amount of line 72 you want refunded to you. If Form 8888 is attached, check here ▶	73a	531.00				
	▶ b	Routing number						
′ b	▶ d	Account number						
	74	Amount of line 72 you want applied to your 2009 estimated tax 74						
	75	Amount you owe. Subtract line 71 from line 61. For details on how to pay, see page 60 ▶	75					
You Owe								
Third Party	Do	you want to allow another person to discuss this return with the IRS (see page 61)? X Yes.	Compl	ete the following. No				
•	Des	signee's FDFD TUOMPOON Phone 001 000 1000 Personal identific	ation					
Sign	Und	der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and effithey are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of two	d to the	best of my knowledge and				
	YOU		1	•				
	oon!							
	Spo							
		BANK TELLER						
Paid	Pre	parer's Check if	Prep	parer's SSN or PTIN				
Preparer's	sigi	nature self-employed						
•	Firm	n's name (or EIN						
Use Only		dress, and ZIP code Phone no.	()				
				Form 1040 (2008)				

22222	a Employee's social security number 400-00-6210	OMB No. 154	5-0008				
b Employer identification number 47-1723319	(EIN)		1 Wa	ral income to 531.0			
c Employer's name, address, and	ZIP code		3 Soc	cial security wages	4 Socia	l security ta	x withheld
TIMELY BUILD	DERS		-	15,182.00		941.2	28
				dicare wages and tips	6 Medic	care tax with	
12 BUILDER [JR		<u> 15,182.00</u>		220.1	14	
TABLE ROCK	, NE 68447		7 Soc	cial security tips	8 Alloca	ated tips	
d Control number			9 Adv	vance EIC payment	10 Depe	ndent care I	benefits
e Employee's first name and initia	Last name HAMMER	Suff.		nqualified plans	12a		
74 BUILDER [13 Statuto employ	ry Retirement Third-party ee plan sick pay	12b			
TABLE ROCK	, NE 68447		14 Oth	ner	12c		
					12d C c d e		
- - - - - - - - - -							
	0 / 1 /	17 State incom-		18 Local wages, tips, etc.	19 Local inco	ome tax	20 Locality name
	,						

Form W-2 Wage and Tax
Statement
Copy 1—For State, City, or Local Tax Department

2008

Department of the Treasury-Internal Revenue Service

22222	a Employee's social security number 400-00-6219	OMB No. 1545	-0008				
b Employer identification number 47-1578947	(EIN)		1 Wa	ax withheld			
c Employer's name, address, and TABLE ROCK			3 Soc	cial security wages 4,718.00	4 Soc	ial security ta	
1200 CENTRA	AL AVE		5 Me	dicare wages and tips 4,718.00	6 Med	dicare tax wit	
TABLE ROCK	, NE 68447		7 Soc	cial security tips	8 Allo	cated tips	
d Control number			9 Adv	vance EIC payment	10 Dep	pendent care	benefits
e Employee's first name and initial MARY B	Last name HAMMER	Suff.	11 No	nqualified plans	12a		
74 BUILDER [OR		13 Statuto employ	ry Retirement Third-party ee plan sick pay	12b		
TABLE ROCK	, NE 68447		14 Oth	ner	12c		
					12d		
f Employee's address and ZIP co	de						
15 State		17 State income 0.00		18 Local wages, tips, etc.	19 Local in	ncome tax	20 Locality name

Form W-2 Wage and Tax
Statement
Copy 1—For State, City, or Local Tax Department

2008

Department of the Treasury-Internal Revenue Service

		CII	ED							
PAYER'S name, street address,	city, state, and ZIP code	1	Gross distribut	ion	ОМ	B No. 1545-0119		istributions From nsions, Annuities,		
SECURITY FUN	IDS	\$	1,250.0	0		െ ∩െ	Retirement or Profit-Sharing			
301 S 15TH ST		2a	Taxable amour	nt		2008	Plans, IRAs			
LINCOLN, NE 6	8508	\$	1,250.0	0	F	orm 1099-R		Contracts, etc.		
		2b	b Taxable amount not determined			Total distributio	Copy 1 For			
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (included in box 2a)		4	Federal income tax withheld		State, City, or Local		
47-7754541	400-00-6210	\$	\$			125.00		Tax Department		
RECIPIENT'S name		5	5 Employee contributions /Designated Roth			Net unrealized appreciation in				
TEST T HAMME	R	contributions or insurance premiums		employer's securities						
		\$			\$					
Street address (including apt. no	,	7	Distribution code(s)	IRA/ SEP/	8	Other				
74 BUILDER DF	}		1	SIMPLE	\$		%			
City, state, and ZIP code	IE 00 4 4 7	9a	, ,	our percentage of total 9b Total em		Total employee cor	nployee contributions			
TÄBLE ROCK, N	<u>IE 68447</u>		distribution	%	\$					
	1st year of desig. Roth contrib.	10	State tax withhe	eld	11	State/Payer's s	tate no.	12 State distribution		
		\$						\$ \$		
Account number (see instructions)		13	Local tax withhe	eld	14	Name of localit	ty	15 Local distribution		
		\$			ļ			\$		
		1 4			ı			¢		

Form **1099-R**

Department of the Treasury - Internal Revenue Service

Nebraska Department of **REVENUE**

Please Type or Print

NEBRASKA INDIVIDUAL INCOME TAX RETURN

for the taxable year January 1, 2008 through December 31, 2008 or other taxable year: 2008 through

2008

FORM 1040N

• Read instructions before

completing this form

PLEASE DO NOT WRITE IN THIS SPACE

First Name(s) and Initial(s) Last Name LABEL HERE TEST T & MARY B **HAMMER** Current Home Address (Number and Street or Rural Route and Box Number) 74 BUILDER DR C/O ANN D HAMMER City, Town, or Post Office State Zip Code TABLE ROCK NE 68447

4															
			MUST BE ENT				Higl	n Scho	ool Dis	trict Code		1	aunt be enter	rad red:-	a biek
Your Socia	00	6210	400	S Social Secu	6219	6	7	7	4	0	7 () so	nust be enter chool codes age 25)		
(1) □ E (D		(0) 🗔 🐧	A AND COMMENT	(4)	D 17		Т	ES	ΤТ				10 /	15 /	200
(1) Farmer/Ra	ancher	(2) L A	ctive Military	(1) 🗶	Deceased Taxpa (first name & da		N	1AR	ΥB				10 /	15 /	200
1 Federal F	iling Sta	atus													
1 Federal F (1) Sir (2) Ma 2a Check if	igle	(3)	Married, f	iling separ	ately – Spouse's	s S. S. No <u>.:</u>							usehold		
(2) X Ma	rried, fil	ling jointly	and Full Nan		V DI I	Oh o							ith depend		
SPOUSE		ere: (1)	X 65 or olde X 65 or olde		X Blind Blind					e (such as ndent: (1			t) can clair (2) \square S		
3 Type of I		(0)	N 03 or olde	<i>i</i> (+) [your	эроизс	<i>-</i> 43 4	ССРС	nacii. (i	<u>/ 🗀 ' '</u>	<u> </u>	(2) 🔲 0	pouse	
(1) X Re		(2)	Partial-ye	ar residen	t from	-	,20	08 to		_		, 2008	3 (attach S	Schedu	le III)
		(3)			Schedule II	(II)									
4.5.1		•													2
	_		-		d on your 200 1040EZ, line		-							4	\vdash
	-	-										. 5	21.	,900	00
					x on line 2a d						1	. 0			1 00
			· •		jointly or qua										
\$5,450 if	single;	\$8,000 if hea	d of househo	old; or \$5,4	50 if married	-separatel	y)	. 6	1	4,05	00				
		•			29 – see insti		• • • • •	. 7			00				
			•	m 1040, lir	e 5, Sch. A -	_		. 8			00				
see msm	uctions.)						. 0			- 00				
9 Nebraska	a itemize	ed deduction	s (line 7 minu	ış line 8) .				. 9			00				
10 Entartha	omoun	t from line 6	orling () whi	obovor io o	rootor (ooo ir	actruction	2)					. 10	14.	050	00
io Enter the	amoun	it from line 6	or line 9, write	cheveras g	reater (see ir	ISTRUCTIONS	5)					. 10			
11 Nebraska	a income	e before adju	stments (line	5 minus li	ne 10)							. 11	7,	850	00
					ached Nebra										
Schedule	,							. 12		4,95	00				
				60, from at	tached Nebr	aska									
	,							. 13		!+-\	00				
					ax refund ded					,					
•			•		ne 13). If less	•						. 14	12,	,800	00
					,	,							<u> </u>		
15 Nebraska	a income	e tax (reside	nts use Nebr.	Tax Table;	others use N	lebr. Sch.	III)	. 15		40	8 00				
										2	7				
			•		or 5329 – see				the e	3					T
				•	it (add lines 1						เทเร	. 17		445	00
mic. i dy	are arric	Jant Hom iille	, 00									. 17			1 00
											CON	IPLE	TE REVE	RSE	SIDE

18	Amount from line 17 (Total Nebraska tax)		18	445	00
	Nebraska personal exemption credit for residents only (\$113 per exemption) 19 226	00	10	440	- 00
	Credit for tax paid to another state (attach Nebraska Schedule II and the				
20	other state's return). Check this box if reporting AMT credit	00			
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/or	- 00			
21	Schedule 3 — see instructions)	00			
22	CDAA credit (see instructions)	00			
	Form 3800N nonrefundable credit (attach Form 3800N)	00			
	Nebraska child/dependent care credit, if line 5 is more than \$29,000	00			
24	·	00			
25	1 0	00			
25	Nebraska Charitable Endowment Tax credit (attach statement — see page 15	00			
26	instructions to determine if you qualify)	00			
	Credit for financial institution tax (see page 15 of instructions) (attach Form NFC) . 26		27	226	00
	Total nonrefundable credits (add lines 19 through 26)	• • •	27	226	00
28	Subtract line 27 from line 18 (if line 27 is more than line 18, enter -0-). If result is more than your	_			
	federal tax liability (and line 12 is less than \$5,000), see instructions. If entering federal tax, check box:	_		125	00
	and attach federal return copy		28	123	00
29	Nebraska income tax withheld (attach 2008 Forms W-2, W-2G, 1099-R,	00			
	1099-MISC, or 14N)	00			
30	2008 estimated tax payments (include 2007 overpayment credited to 2008 and				
	any payments submitted with an extension request)	00			
	Form 3800N refundable credit (attach Form 3800N)	00			
32	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less				
	(see page 16 of instructions and attach copy of Federal Form 1040A Sch. 2;				
	Federal Form 2441, or Nebraska Form 2441N)	00			
	Beginning Farmer credit (attach certificate)	00			
34	Nebraska earned income credit. Number of qualifying children > 97				
	Federal credit 98 \$ x .10 (10%). (attach federal return,				
	pages 1 and 2 – see instructions)	00		100	
35	Add lines 29 through 34		35	106	00
36	Penalty for underpayment of estimated tax (see instructions). If you calculated a Form 2210N, including a				
	penalty of zero or greater, attach Form 2210N, and check this box ▶ 96 □		36	105	00
	Total tax and penalty for underpayment of estimated tax. Add lines 28 and 36		37	125	00
38	TOTAL AMOUNT DUE. If line 35 is less than line 37, subtract line 35 from line 37. Pay this amount in full.			4.0	
	For credit card payment check here and see page 17 of instructions		38	19	00
39	If line 35 is more than line 37, subtract line 37 from line 35. This is the amount you OVERPAID		39		00
40	Amount of line 39 you want APPLIED TO YOUR 2009 ESTIMATED TAX40	00			
41	Wildlife Conservation Fund DONATION of \$1.00 or more	00			
	Nebraska Campaign Finance CONTRIBUTION of \$1.00 or more	00			
43	Amount of line 39 you want REFUNDED to you (line 39 minus lines 40, 41, and 42). If you file electronically a				
	use Direct Deposit, you could receive your refund in 7-10 days, but if you file a paper return allow thre	Э			
	months for your refund		43		00
	Expecting a Refund?				
	Have it sent directly to your bank account! (see instructions on page 18)				
44	a Routing Number 44b Type of Account 1 =	Chec	king	2 = Savings	
	(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32;				
	use an actual check or savings account number, not a deposit slip)		7	Direct	
44	Account Number			Direct Deposit	
	(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes	blank	(.)	,	
	Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge			correct and comple	ete.
S	ign i i i i i i i i i i i i i i i i i i				
	ere				
	Your Signature Date Signature of Preparer if Other Than	Тахра	ayer	Date	
this re	ecords. ()			()	
, 1	Spouse's Signature (if filing jointly, both must sign) Daytime Phone Address			Daytime Phone)



NEBRASKA SCHEDULE I — Nebraska Adjustments to Income NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

• ATTACH THIS PAGE TO FORM 1040N • REFER TO INSTRUCTIONS ON PAGES 18-34 **FORM 1040N Schedules** I, II, and III 2008

00 6210

00

Name as Shown on Form 1040N

Social Security Number

400

TEST T	&	MARY	В	HA	MN	1ER
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NEBRASKA SCHEDULE I—

Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partia • Attach additional pages if necessary	ai-Year	Hesidents	
PART A — Adjustments Increasing Federal AGI			
45 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax: List type(s) and total amount: CALIFORNIA BONDS 45 a \$ 4,950.00	_		
b Exempt interest income from Nebraska obligations (see instructions on page 18 of booklet): List type(s) and amount: 45 b \$	_		
Enter the result of line 45a minus line 45b		4,950	00
46 Financial institution tax credit claimed (enter amount from line 26 — see page 18 instructions)	. 46		00
47 Long-Term Care Savings Plan recapture (also subject to 10% penalty) (see page 18 instructions)	. 47		00
48 Nebraska College Savings Plan Recapture (see page 18 instructions)	. 48		00
49 Other adjustments increasing income (see page 19 instructions)			00
50 Total adjustments increasing income (total lines 45 through 49). Enter here and on line 12, Form 1040N	50	4,950	00
PART B—Adjustments Decreasing Federal AGI—see complete instructions on pages 19-21 of the N	ebraska b	ooklet	
51 State income tax refund deduction (enter line 10, Federal Form 1040 — see instructions)	. 51		00
52 a Interest and dividend income from U.S. government obligations (list below or attach sch.—see instr.)			
List type(s) and amount:52 a \$	-		
b List fund name, total dividend, and percent of regulated investment company dividend(s) from			
U.S. obligations:	-		
Total dividend: \$	-		
Enter total of lines 52a and 52b	. 52		00
53 Taxable Tier I or II benefits paid by the Railroad Retirement Board. Attach all Form(s) 1099 (see instr.):			
List type(s) and amount: Enter line 53 total:	. 53		00
54 Special capital gains/extraordinary dividends deduction (attach Form 4797N and copy of Fed. Schedule D —			
see page 20 instructions)	54		00
y			
55 Nebraska College Savings Plan contribution onation see instructions on page 20)	. 55		00
56 Bonus depreciation subtraction — for add-backs in tax years 2000 through 2005. (Complete worksheet on			
page 20 of instructions) (attach S corporation or partnership schedule, if applicable)	. 56		00
57 Enhanced Section 179 subtraction — for add-backs in tax years 2003, 2004 and/or 2005. (Complete			
worksheet on page 20 of instructions) (attach S corporation or partnership schedule, if applicable)	. 57		00
58 Nebraska Long-Term Care Savings Plan Contribution (see instructions on page 21)	. 58		00
59 Other adjustments decreasing taxable income (see page 21 instructions). Do not deduct other states' income.			
List type(s) and amount:	59		00
60 Total adjustments decreasing income (total lines 51 through 59). Enter here and on line 13, Form 1040N	60	NTO ONLY	00
NEBRASKA SCHEDULE II—Credit for Tax Paid to Another State for FULL-YEAR I	RESIDE	NIS ONLY	,
 Complete a separate Schedule II for each state. See instructions on page 21. A complete copy of the return filed with another state must be attached. 			
• If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state:			
61 Nebraska income tax (line 17, Form 1040N)	. 61		00
62 Adjusted gross income derived from another state (do not enter amount of taxable income from the			
other state)	. 62		00
63 Calculated tax credit (see instructions on page 22)			
Line 62 x Line 61			
Line 5 + Line 12 - Line 13 = Total + - =	63		00
64 Tax due and paid to another state (do not enter amount withheld for the other state)	. 64		00

65 Maximum tax credit (line 61, 63, or 64, whichever is least). Enter amount here and on line 20, Form 1040N.... 65

LINE 20	Credit for Tax Paid to Another State. Enter the amount from line 65 of Nebraska Schedule II. Attach a complete copy of the other state's return, including schedules. (For instructions on what lines to use from the other state's return, refer to our Web site at www.revenue.ne.gov.)		
	A separate Schedule II must be completed for each state. Nebraska law does not allow credit for taxes paid to a foreign country or its political subdivisions.		
LINE 21	Credit for the Elderly or the Disabled. Enter the amount shown on line 30 of Federal Form 1040A or line 49 of Federal Form 1040. If the federal credit has been limited by your federal tax liability, use the lesser amount. Attach a copy of Federal Schedule R, pages 1 and 2, or Federal Schedule 3 to your Form 1040N.		
LINE 22	Community Development Assistance Act (CDAA) Credit. Enter the amount of credit allowable for contributions to approved projects of community betterment organizations recognized by the Nebraska Department of Economic Development. Form CDN and a copy of Form 1099NTC must be attached to the Form 1040N.		
LINE 23 Form 3800N Nonrefundable Credit. Enter the amount from line 28 of Form 3800 nonrefundable credit allowed to qualified businesses that expand their investment or e in Nebraska. Attach Form 3800N.			
LINE 24	Nebraska Child/Dependent Care Nonrefundable Credit. Resident taxpayers with adjusted gross income (AGI) greater than \$29,000 can clam this credit. (If AGI is \$29,000 or less, see line 32). Multiply the amount on line 29 of Federal Form 1040A, or line 48 of Federal Form 1040, by 25 percent (.25). Exception: Taxpayers filing a married, filing separately return cannot claim this credit.		
LINE 25	Nebraska Charitable Endowment Tax Credit. This credit is calculated at 15 percent of a planned gift to a qualified Nebraska charitable endowment for Nebraska charitable purposes (other requirements also apply), up to a maximum \$5,000 credit (\$10,000 for married, filing jointly taxpayers). Most charitable donations will not qualify for this credit. For more details regarding this credit, see www.revenue.ne.gov.		
LINE 26	Financial Institution Tax Credit. Enter the amount of the tax credit available to you from the 2008 Statement of Nebraska Financial Institution Tax Credit, Form NFC, supplied by the financial institution in which you are a shareholder. You must attach a copy of the 2008 Form NFC to this return in order to claim the credit. This credit amount must also be added back to your income on line 46 of Nebraska Schedule I and on Line 65 of Nebraska Schedule III if applicable.		
LINE 28	Nebraska Tax After Nonrefundable Credits. Do not complete the worksheet if the amount on line 12 (line 50, Nebraska Schedule I) is \$5,000 or more. If your federal liability is -0- or is less than your Nebraska tax complete the Federal Tax Liability worksheet below. On Line 28, enter the smaller of the amounts from line 1 or line 2 of the worksheet. If entering federal tax liability, attach a copy of your federal return.		

FEDERAL TAX LIABILITY WORKSHEET	
1. Enter federal tax before credits: a. Form 1040EZ, line 11	
Form 1040, line 45	125 125 219
On line 28, enter the smaller of the amounts from line 1 or line 2 of worksheet and check the federal tax box if line 1 is used.	of the

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LINE 12	Adjustments Increasing Federal AGI. Enter amount from line 50 of Nebraska Schedule I. See Schedule I instructions on page 18 for additional information.
LINE 13	Adjustments Decreasing Federal AGI. Enter the amount from line 60 of Nebraska Schedule I. See Schedule I instructions for additional information. Note: If line 12 is -0-, and your only adjustment decreasing is a state income tax refund, enter the amount of the refund on line 13 and check the box below line 13. You do not need to complete Schedule I.
LINE 14	Tax Table Income. If you do not have adjustments to federal adjusted gross income, enter the line 11 amount on line 14. If you have adjustments, line 14 equals line 11 plus line 12 minus line 13.
LINE 15	Nebraska Income Tax. Resident taxpayers use the Nebraska Tax Table on pages 29 to 34. In Federal AGI is more than \$159,950 (\$79,975 if married, filing separately), you must use both the Tax Table and the Additional Tax Rate Schedule to calculate your Nebraska tax. Enter the amount from line 3 of the Additional Tax Rate Schedule on page 35. Nonresidents and partial-year residents, enter the amount from line 74, Nebraska Schedule III.
LINE 40	
LINE 16	Nebraska Minimum or Other Tax. If you were required to pay:
	 Federal alternative minimum tax or; Federal tax on lump-sum distributions of qualified retirement plans; and/or
	3. Federal tax on early distributions of qualified retirement plans, use the worksheet below to calculate the amount to enter on line 16.
	Nonresidents and partial-year residents: Use the worksheet results to complete the calculation for line 75, Nebraska Schedule III.
	NEBRASKA MINIMUM OR OTHER TAX WORKSHEET
	1. Alternative minimum tax, from Federal Form 6251 recalculated for Nebraska using Nebraska Revenue Ruling 22-08-1\$ 2. Tax on lump-sum distributions (enter federal tax amount from Federal Form 4972)
	3. Tax on early distributions (enter lesser of federal tax amount from Part I, Federal Form 5329 or line 59 of Federal Form 1040)
	4. SUBTOTAL (Add lines 1 through 3)
	5. TOTAL (line 4 multiplied by 29.6%)\$\$
	ENTER THIS TOTAL ON LINE 16, FORM 1040N
	Attach a copy of your Federal Form 4972, 5329 or (Form 1040 if Form 5329 not required) or recalculated Form 6251 to your return.
	A credit for prior year minimum tax must be calculated according to Revenue Ruling 22-08-2, and is entered on line 20. Also check the box on line 20 to indicate you are reporting an "AMT Credit." Nonresidents and partial-year residents claim this credit on line 71, Nebraska Schedule III.
LINE 17	Enter the total of lines 15 and 16.
LINE 18	Enter the amount from line 17.
LINE 19	Nebraska Personal Exemption Credit. Residents claim a \$113 credit for each federal exemption reported on line 4, Form 1040N.
	EXAMPLE: Mr. and Mrs. Bourg, who are Nebraska residents, have AGI of \$25,000 and claim three exemptions on line 4. Their personal exemption credit on line 19 is: \$113 x 3 = \$339. They enter \$339 on line 19 and include it in the line 27 total.

 $113 \times 3 = 339$. They enter 339 on line 19 and include it in the line 27 total.

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